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European Commission

Budget Support

Financial Implementation,

Risk Assessment and

Selected Macroeconomic and Fiscal Country Results

2013

(Pilot Report)

DG DEVCO

March 2014

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Executive Summary

This report provides an overview of financial implementation of budget support (BS) programmes, risk analysis based on the BS Risk Management Frameworks (RMFs), and a review of selected macroeconomic and fiscal results in BS countries.

Part I of this report presents an overview of the financial implementation of BS programmes. Current commitments on BS programmes amount to approximately €10.8 bn. In total, 256 BS programmes are being implemented or are under preparation in 84 countries, including OCTs. Africa and ENP are by far the largest recipients of budget support funds. The average amount of budget support commitments per country varies from €437 million in ENP-S to €12 million in the Pacific and OCTs. Most regions have on average between 2 and 3 on-going programmes per country, except the ENP which has almost 9 programmes on average. As regards to the type of BS contract, 83 % of BS programmes are sector budget programmes (SBS/SRC), most often provided in the education sector. Good Governance and Development Contracts (GGDCs) represent 5% and State Building Contracts (SBCs) represent 4%, most of which are being implemented in Africa. The remainder are general budget support programmes that pre-date the new BS policy which introduced GGDCs and SBCs. Budget support programmes are concentrated in the Lower Middle-Income countries, which represent 49% of the total amount of on-going commitments, followed by Low Income countries with 28% and Upper Middle Income countries with 21% of the total amount of commitments.

In 2013, BS disbursements amounted to €1.5 billion, representing 22.0% of total disbursements (€6.8 billion) of both the budget and the EDF. Out of the total amount of commitments (€10.8 billion), €5.2 billion still remained to be disbursed (RAL), as of 1st of January 2014. The absorption rate (ratio between RAL and payments in 2013) is 3.47 years. The absorption rate is in line with the average duration of BS programmes (+/- 3 years) and slightly lower compared to the average absorption rate of both the budget (4.2 years) and the EDF (4.12 years).

The Budget Support Steering Committee (BSSC) as laid down in the BS guidelines is in place since May 2012. In 2013[1], twenty BSSC meetings were organised, where the BSSC provided strategic guidance on 202 decisions, including:

– 3 new GGDC: Falkland Islands, Ghana (under the format of a rider to a GBS) and Morocco.
– 6 new SBC: Tunisia, Mali, CAR (agreement on SBC road map in March before the political crisis), South Sudan (in March) and Haiti.
– 45 new SRC
– 141 payments (84 for guidance and 57 for information)
– 2 assessments of fundamental values for GGDCs under the 11th EDF (Burkina-Faso and Tanzania)

Part II of this report presents an overview of Risk Management Framework that has been elaborated for the first time in 2013. Therefore caution is needed in analysing the results. Note that the **political risk results are provisional** given that DEVCO-EEAS consultations on the political risk part of RMFs could not be concluded in all regions. Future updates should benefit from the experience gained,

[1] In 2012, the BSSC held 11 meetings where strategic guidance was provided on 110 decisions, including: 10 GGDC, 4 SBC, 4 SRC (Only SRCs with high or substantial risk were submitted in 2012), 84 payments and 6 other decisions (resumption, suspensions, decommitments, etc.).

new data on risk trends, better comparability in risk ratings, and a more established review process. When taking a closer look at the overall average country risk, 27% of countries have an average substantial risk, representing 29% of total outstanding disbursements. Globally, the corruption and developmental risks categories are most prominent, but risk profiles differ region by region: political risks are less important in the Caribbean and Pacific, macroeconomic risks are more pronounced in the Caribbean, developmental risks are important in all regions but particularly so in the ENP-South region. Public Financial Management (PFM) risks are relatively less prevalent in ENP-E and Latin America, which nevertheless has a relatively high share of corruption risk. In terms of the underlying risk dimensions, most substantial/high risk cases are associated with government effectiveness and risk dimensions that reflect compliance and oversight such as corruption, the rule of law, and external audit. Vulnerability and exogenous shocks is also an important risk dimension. The differentiation introduced in the new BS policy can already be discerned in the different risk profiles for the different BS contracts: State Building Contracts (SBCs) have a higher risk profile in almost all categories. Good Governance and Development Contracts (GGDCs) and Sector Reform Contracts (SRCs) are quite similar in terms of risk profile, except for the political risk dimension where none of the GGDCs, which are subject to the fundamental values pre-condition, are assessed as having a substantial or high political risk.

Part III provides a summary overview of selected country results in terms of macroeconomic and fiscal performance. These are country results and not an evaluation of BS. Causality between budget support and country results is not examined. Sector results should be progressively integrated in future as a DEVCO Results Framework becomes operational.

A review of data shows that over the past decade the EU has provided budget support to countries that have generally experienced strong economic growth and have recovered rapidly from the global economic crisis with the exception of SIDS and the ENP South region. Growth has generally been higher and less volatile relative to other non-BS developing countries. Furthermore, the EU has provided budget support to countries that generally have a higher extreme poverty rate and are successful in reducing poverty. Inequality is, however, generally not decreasing, and is even rising in ESA region. Macroeconomic management has generally supported macroeconomic stability in the majority of BS recipient countries, although in many, fiscal buffers have not yet been sufficiently restored or are even deteriorating following the world economic and financial crisis. Debt indicators have on average converged to more sustainable levels post-HIPC, with some notable exceptions, particularly in the Caribbean. Current account balances have generally improved with the exception of ENP South and the Caribbean. Domestic revenue mobilisation remains a key challenge in WCA and Asian BS countries. Other regions have been more successful in increasing domestic revenue, but from different bases. PEFA results for BS countries suggest modest gains across most of the public financial management PEFA dimensions and higher average PEFA ratings compared with non-BS countries. Control and oversight PFM functions generally received low PEFA scores, particularly external scrutiny and audit. This is coherent with the results of the risk assessment. Worldwide Governance Indicators (WGI) indicators suggest that the control of corruption in EU BS countries has improved over the last decade but remains at a low level, while it has worsened in non-BS countries. PEFA and Open Budget Index results point to a trend of moderate but relatively higher levels of budgetary transparency in BS countries compared with non-BS countries.

Part I - Financial Implementation

The financial figures presented are based on the information provided by geographic directorates in the BS country fiches and the preliminary data for 2013.

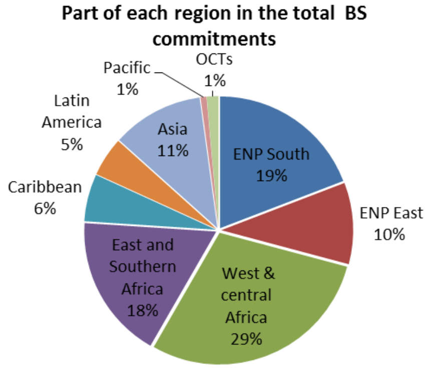
1. Budget Support Commitments

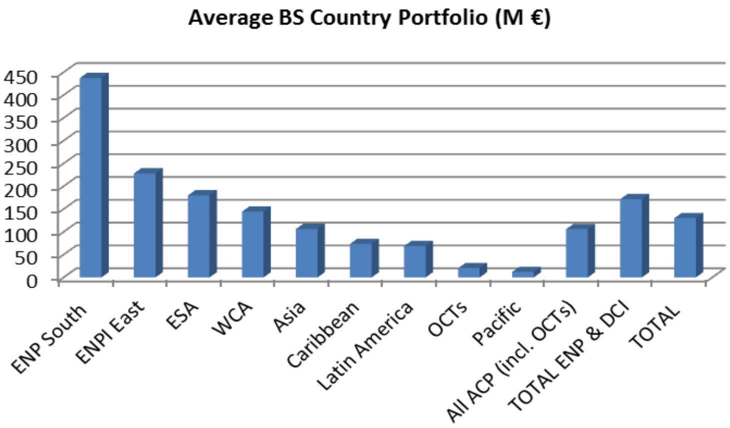
At the end of 2013, on-going commitments on BS programmes amount to €10.779 million. Out of the total amount of €10.779 million of commitments, €5.256 million still remained "to be disbursed" (RAL) as of 1st of January 2014. The number of on-going BS programmes is quite significant with 256 budget support programmes being implemented in 84 countries, including OCTs.

BUDGET SUPPORT: DISBURSEMENT FOLLOW-UP IN 2013 BY REGION, BY COUNTRY, BY OPERATION (in M€)								
Regions	Number of countries where BS operations	Number of BS operations	Types of BS contracts				BS commitment	To be disbursed as of 1/01/2014
			SRC/SBS	GGDC	SBC	GBS		
ENP South	5	47	42	3	2	0	2,187	1,267
ENP East	5	41	41	0	0	0	1,140	687
TOTAL ENP	10	88	83	3	2	0	3,327	1,954
West & central Africa	14	29	16	3	6	4	2,021	806
East and Southern Africa	15	32	20	4	1	7	2,695	1,053
TOTAL Africa	29	61	36	7	7	11	4,716	1,859
TOTAL Caribbean	9	30	24	0	1	5	662	343
TOTAL Latin America	8	24	24	0	0	0	550	286
TOTAL Asia	12	32	30	0	0	2	1,278	712
TOTAL Pacific	8	10	8	1	0	1	83	42
TOTAL OCTs	8	11	7	1	0	3	163	59
TOTAL ACP (including OCTs)	54	112	75	9	8	20	5,624	2,304
TOTAL ENP & DCI	30	144	137	3	2	2	5,155	2,952
TOTAL	**84**	**256**	**212**	**12**	**10**	**22**	**10,779**	**5,256**

The breakdown by region shows that out of the total amount of commitments, 47% are in Africa, 29% in ENP, 11% in Asia, 6% in Caribbean, 5% in Latin America and 1% in Pacific and in the OCT[2]. Africa is by far the largest recipient region of budget support programmes, followed by the ENP.

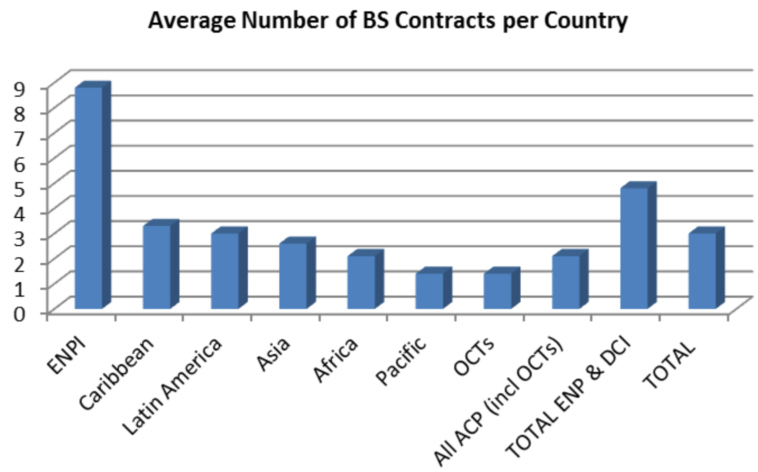
[2] OCTs here include only Caribbean and Atlantic OCTs; Pacific OCTs are included in Pacific.



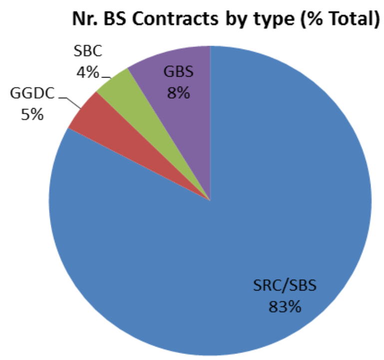


The average amount of budget support commitments per country is about €130 million with substantial differences between regions. The amount is quite high in ENP South and East countries, as the size of the budget support commitments per country is on average €437 million and €228 million respectively. Africa (€163 million) comes in second place in terms of average country commitments, followed by Asia (€106 million), Caribbean (€74 million), Latin America (€69 million), OCTs (€20 million) and Pacific (€12 million).

The average number of on-going BS programmes per country, which is also an important indicator, is about 2.3. Most regions are quite close to this global average except ENP with a significant number of 8.8 BS programmes on average per country. As three eligibility criteria out of the four are common to all BS programmes (macroeconomic stability, PFM, and budgetary transparency), non-compliance with one of those criteria could jeopardize the viability of the entire portfolio of budget support programmes. In addition, the reporting and disbursements procedures for a multitude of programmes may represent an important workload for those Delegations.



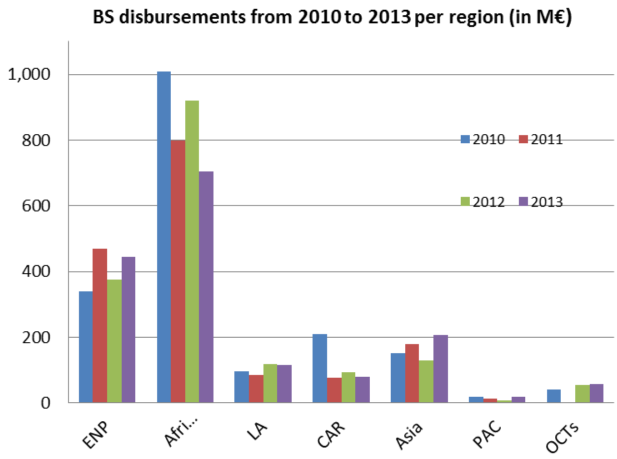
Concerning the type of budget support contracts, most are Sector Reform Contracts (including former sector budget support) with 83% of the total number of budget support programmes. Good Governance and Development Contracts-GGDC (5%) and former General Budget Support-GBS (10%) together represent 15%, while State Building Contracts (SBCs) represent 4%. The majority of GGDC/GBS and SBC are implemented in Africa.

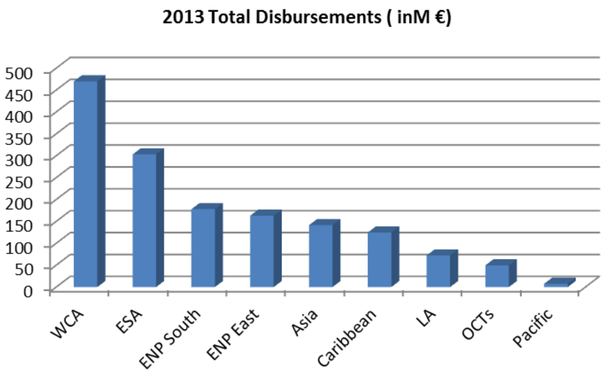


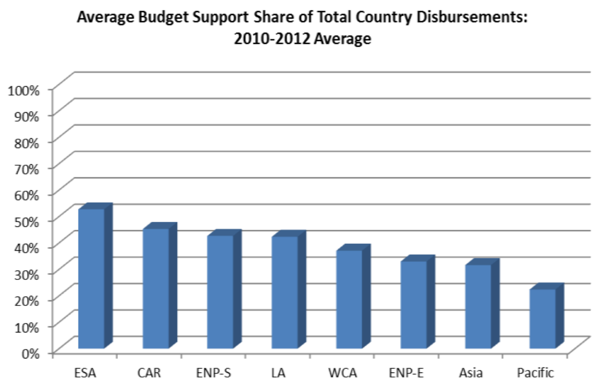
2. Disbursements

In 2013 an amount of €1.5 billion was disbursed, representing 22.0% of total disbursements (€6.8 billion) of both the budget and the EDF. Out of the total amount of commitments (€10.8 billion), €5.2 billion still remained to be disbursed (RAL), as of 1st of January 2014. The absorption rate (ratio between RAL and payments in 2013) is 3.47 years. The absorption rate is in line with the average duration of BS programmes (+/- 3 years) and somewhat faster than the average absorption rate of both the budget (4.2 years) and the EDF (4.12 years). Although BS disbursements have decreased in 2013 compared with the last 3 years, it represented a fairly constant percentage of total disbursements of both the budget and the EDF over the last four years.

Regions	BS disbursements executed 2010-13 (in M€)			
	2010	2011	2012	2013 (prov.)
TOTAL ENP	339	469	375	341
TOTAL Africa	1,010	798	921	773
TOTAL Caribbean	211	77	95	125
TOTAL LA	96	84	119	72
TOTAL Asia	153	179	129	141
TOTAL Pacific	19	14	8	8
TOTAL OCTs	40	3	55	50
TOTAL ACP (incl OCTs)	1,280	893	1,079	955
TOTAL ENP & DCI	588	733	623	555
TOTAL	**1,868**	**1,626**	**1,702**	**1,510**







In terms of disbursements, performance in 2013 has been fairly distributed across all regions. Although Africa and ENP represent the biggest chunk in terms of volume, disbursements in all regions reflect the relative importance of BS commitments.

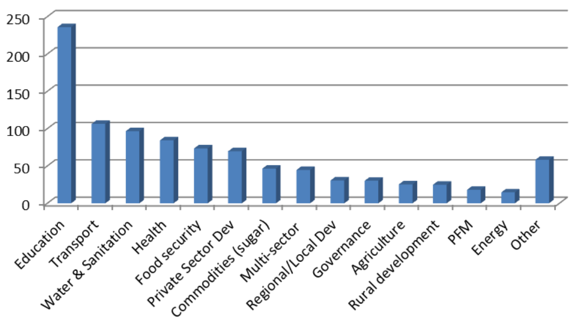
3. Sectoral Distribution

Sector budget support disbursements in 2012[3] covered a wide variety of sectors. The sector receiving the highest share of payments by a large margin is the education sector, followed by transport, water & sanitation, health, and food security. In terms of the total number of SRC/SBS programs on-going

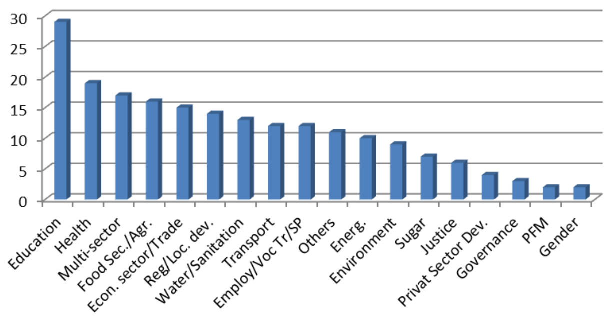
[3] Data is not yet available for 2013.

or newly committed, education is also the largest sector. This information will need to be crossed with the outcome of the 2014-2020 programming exercise. Some sectors, such as education, health and food security are amongst the sector priorities in the Agenda for Change.

SRC/SBS Sectoral Distribution of 2012 Disbursements (€ millions)



Number of Ongoing and New SRC/SBS by Sector



4. Analysis by Income Group

The table below shows the breakdown of budget support programmes by income group.

Breakdown by Income Group

Country	Number of BS programs (% of total)	BS Commitments (%of total)	To be disbursed after 1/01/2014 (% of total)
Low Income-Countries	**19%**	**28%**	**25%**
Low Middle-Income Countries	**52%**	**49%**	**55%**
Upper Middle-Income Countries	**26%**	**21%**	**19%**
High Income-Countries	**3%**	**1%**	**1%**

Budget support programmes are concentrated in the Lower Middle-Income countries, which represent 52% of the total number of programmes and 49% of the total amount of on-going commitments. In this category, Morocco is by far the first beneficiary of budget support with 10% of the total amount of BS commitments. Low Income countries represent 28% of the total amount of commitments followed by Upper Middle Income countries with 21%. Two Higher Middle Income countries (Barbados and Trinidad & Tobago) receive budget support (1% of the total amount of commitments).

Part II - Risk Assessment

1. Introduction

The following risk analysis is based on the Risk Management Frameworks (RMF) available at the end 2013. RMFs are now available for 74 BS countries[4] and 11 BS OCTs. This represents a first stocktaking exercise and caution is therefore needed in analysing country results. Future updates should benefit from the experience gained, new data on risk trends, better comparability in risk ratings, and a more established review process, with a sufficiently long review period for internal coordination. Consistency in residual risk ratings was particularly difficult to achieve and these were excluded from this analysis for that reason. OCT risk ratings are presented in the annex country risk table but are usually excluded from the analysis due their particularities with generally only one risk dimension presenting substantial risk cases, namely vulnerability and exogenous shocks. Note that the **political risk results are provisional** given that DEVCO-EEAS consultations on the political risk part of RMFs could not be concluded in all regions.

A closer look at the overall average country risk shows that 27% of the countries have an average substantial risk[5], representing 29% of total outstanding disbursements. Bearing in mind the limitations of a simple average and of the risk rating methodology, this points nevertheless to a reasonable risk profile for budget support countries taking into account the Commission response strategy of risk mitigation rather than risk avoidance in its development policy. As stated in the budget support guidelines, reducing risk to zero is practically unfeasible and rarely effective, as non-engagement can increase risks and development failures in the long run. Risks should nevertheless be carefully balanced with the expected benefits and results continuously monitored. The risk analysis furthermore allows for the identification of important risks that might impact upon BS programme objectives and possibly continued BS eligibility where key risks are not countered by progress in the eligibility domains or other mitigating measures.

2. Inherent Risk Analysis

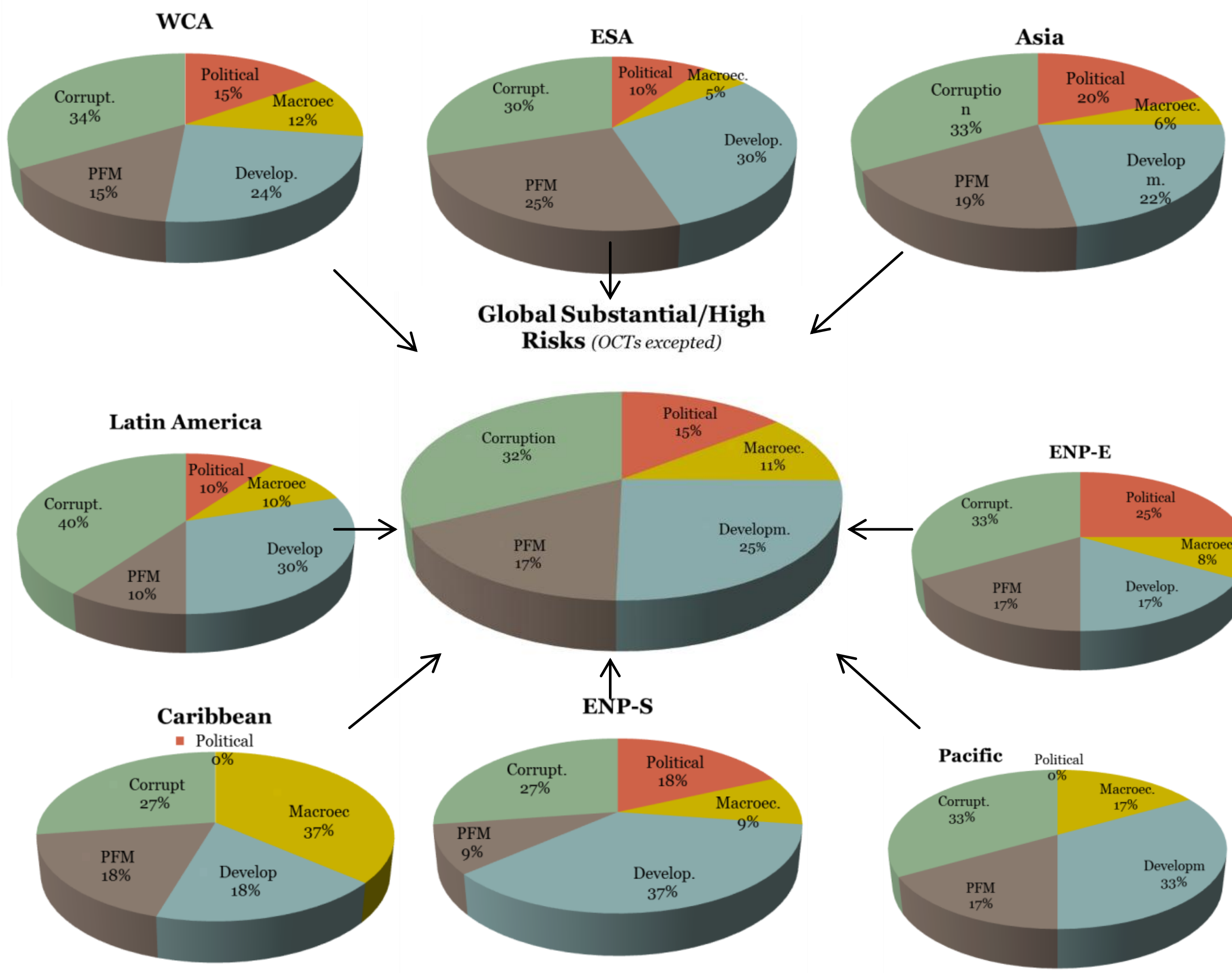
2.1. Risk Category Analysis

The pie charts below shows the percentage of cases of high and substantial risk by category in different regions. Globally, corruption and fraud (32%) and developmental (25%) risk categories are most prominent, followed by PFM (17%), Political (15%) and Macroeconomic (11%) risk categories.

Going region by region, corruption and fraud remains a dominant risk, representing between 27% (the Caribbean and ENP-S) and 40% (Latin America), excepting in the Caribbean, where macro-economic risk is higher (37%), and in ENP-S, where developmental risk is higher (37%). Developmental risks, ranges from 17% in ENP-E to 37% in ENP-S. ENP-E and Asia show a higher share

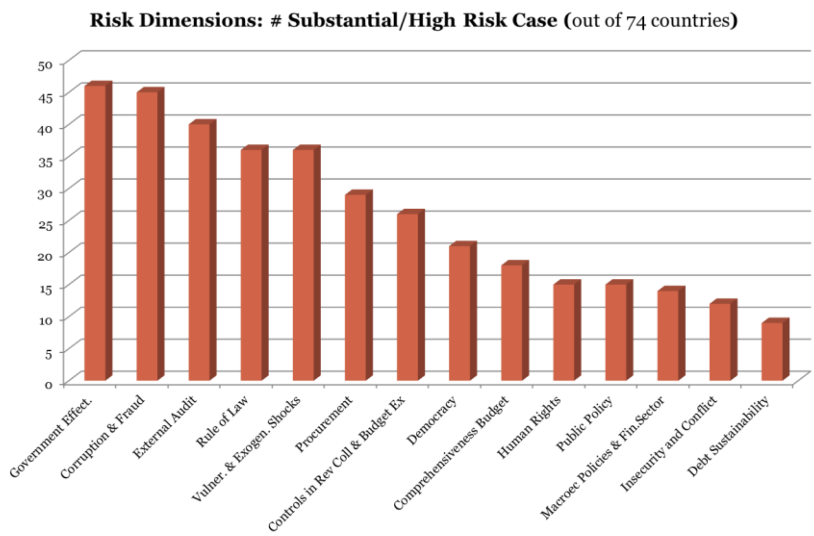
[4] Costa Rica is the only country with budget support operations for which a RMF was not yet submitted.
[5] None have an average high risk

of political risks than the average (25% and 20% respectively). PFM risk ranges from 25% in ESA to 9% and 10% respectively in ENP-S and Latin America. Macro-economic risks provide the broadest spectrum, representing 5% in ESA and 37% in the Caribbean.



2.2. Risk Dimensions Analysis

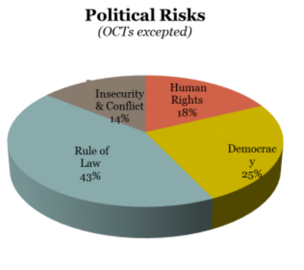
Each risk category has more than one dimension, except Corruption & Fraud which has a single dimension. The prevalence of substantial/high risk cases across the 14 risk dimensions shows that the most frequent cases are associated, by order of importance, with government effectiveness, corruption & fraud, external audit, rule of law, exogenous shocks, procurement, and

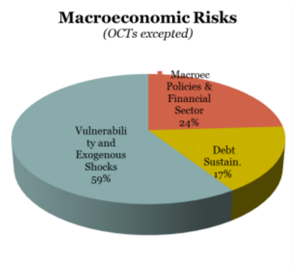


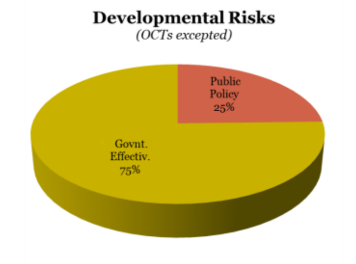
controls in revenue collection & budget execution. These risks are substantial/high in at least a third of countries. Many of these dimensions reflect compliance, enforcement and oversight dimensions.

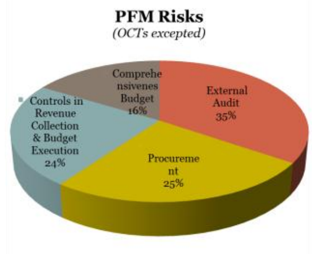
On-going work applying advanced descriptive statistics methods shows that there is strong correlation between some dimensions. For instance “corruption and fraud” seems to be strongly correlated with “government effectiveness”, “rule of Law” and “controls in Revenue and budget execution”, suggesting the importance of addressing those risks in a comprehensive manner.

A second group with fewer cases of substantial/high risks is related to the following dimensions: democracy, comprehensiveness of the budget, human rights, public policy, macroeconomic policies, insecurity and conflict and, at the bottom end, debt sustainability. It will be important to monitor these risk trends over time. It is for example encouraging, as part III of this report will show, that the indicator for the control of corruption in budget support countries is showing a positive trend. The pie charts below show the weight of each risk dimension within each risk category. Corruption & fraud does not figure in the pie chart as it has a single dimension, which is clearly related to compliance and enforcement.









In line with the previous bar chart, it shows political risks being dominated by the rule of law, i.e. risks that the independence of the judiciary is compromised and that conditions for access to justice and fair trial are not met. In fact, a significant number of countries in the low/moderate political risk category show nevertheless a substantial/high risk for the rule of law dimension. This is also consistent with the dominance of the external audit risk within the PFM category (see below). Other less occurring risk dimension such as insecurity and conflict may be less frequent but can nevertheless have a more devastating impact on developmental outcomes as well as spill over effects at regional and international levels. Generally, a stock taking of political risk ratings is needed and it will be important to ensure consistency with the analysis undertaken in the context of the Human Rights Country Strategies. These are validated at EU level, represent the formal agreed EU position as to human rights, democracy, and the rule of law, and include the identification of the main political risks and the possible mitigating measures.

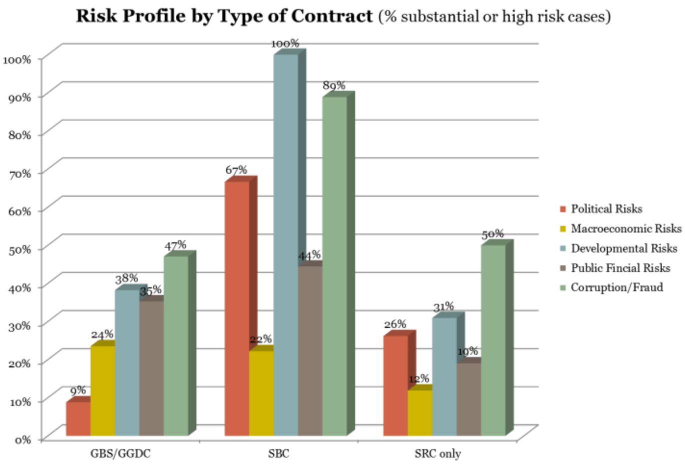
Developmental risks are dominated by government effectiveness risks where RMFs have identified as main factors, inadequate capacity, fragmentation of responsibilities, lack of coordination between government bodies, and the limited ability of statistical systems to ensure informed policy making. Notwithstanding the dominance of the government effectiveness dimension, some RMFs also point to risks in relation to poor policy formulation and lack of a longer term vision, particularly in relation to redistributive policies and inclusive growth (e.g. Paraguay, Mozambique, Ukraine and Pakistan), and the management of natural resources (e.g. Mozambique, Zambia and Ukraine). Some countries with substantial or high development risk are in a situation of fragility (e.g. Haiti, Burundi, Liberia, CAR, Mali) or in a difficult transition process (e.g. Egypt, Tunisia).

Within the PFM category, external audit represents the most cases of substantial/high risk. Particularly the lack of capacity of the Supreme Audit Institutions, limited audit scope, political interference, and weak follow-up of audit recommendations are cited by RMFs. Regarding procurement, there is a consensus that it is the lack of enforcement of the legal and regulatory framework that is the main risk factor. For the control in revenue collection and budget execution dimension, key concerns relate to the inadequate internal control of the payroll (e.g. Bangladesh, Pakistan, Guatemala), and coverage of public sector bodies (e.g. Azerbaijan, Armenia, Ghana, Zambia, Mozambique). Surprisingly few RMFs reported risks related to tax collection.

Macroeconomic risk is dominated by vulnerability & exogenous shocks. Here, RMFs mainly point to export concentration, aid dependence, food price fluctuations, natural disasters and financial sector interlinkages (particularly in LA and CAR). Less information is provided regarding the economic resilience of those countries. Although the vulnerability & exogenous shocks risk dimension dominates, it is important to note that in many countries with substantial/high macroeconomic risk (e.g. Grenada, Jamaica, Egypt, Pakistan, Cape Verde, Ukraine, Ghana, Tunisia), the situation is largely related to the deterioration of macroeconomic stability and/or debt sustainability.

2.3. Risk Profile by Type of Budget Support Contract

The graphique below shows the risk profile by type of budget support contract: SBC, GGDC, and SRC. SBCs are provided in situations of fragility or transition which tend to be characterized by high risks. As illustrated in the graphique, SBC countries are characterized by high developmental, corruption, political and PFM risks categories. GGDC countries are subject to the fundamental values pre-condition and no GGDC countries are assessed as having substantial/high political risk and only few GBS countries do. SRC countries have a higher risk profile for the political risk category compared with GBS/GGDC countries, but have relatively fewer substantial/high risk cases in the macroeconomic and PFM categories.



The risks analysis by type of contract points to a reasonable degree of consistency in the application of the new BS policy despite the fact that the implementation of the new BS guidelines has just had a complete year of application.

3. Mitigating Measures, Residual Risk and Risk Response

Mitigating measures identified in RMFs usually relate to capacity strengthening, PFM reforms, and policy dialogue. Measures should progressively focus on critical elements within those broad areas. The focus is on areas that are expected to have a more immediate impact in terms of mitigating risks. Other possible measures such as enhancing transparency, participation and accountability are less

frequently identified. Such longer term structural measures to address developmental or governance related challenges could complement short term measures. Finally, mitigating measures in terms of conditionality or programme design are largely limited to more extreme cases of fragility.

Further analysis is needed to target mitigating measures to the most critical dimensions taking a global, regional and country perspective. RMFs also have potential to streamline the policy dialogue while respecting the principles of alignment and country ownership and donor coordination in order to minimize transaction costs and maximize aid effectiveness. Collaboration with other development partners on risk assessments and mitigating measures should therefore be encouraged.

The residual risk ratings proved problematic with large unsubstantiated variances in risk reductions. This seems to be due partly to the fact that the distinction between inherent and residual risk is not always easy to draw when mitigating measures are largely dependent on partner country actions and therefore constitute an inherent risk. Residual risk ratings where therefore excluded from this report.

Part III – Selected Macroeconomic and Fiscal Results

1. Introduction

The analysis provided in this part of the report is based on the BS country fiches, selected country data, and a review of selected other reports. Chapter 3 reviews country progress in terms of poverty reduction and inclusive growth. The performance of budget support countries is furthermore presented in the context of broader regional performance. Chapter 4 focusses on macroeconomic management and domestic revenue mobilisation, and chapter 5 on public financial management and budgetary transparency. The table in annex 3 presents a selection of results indicators for all BS countries. Annex 4 provides a country list of BS and non-BS EU aid recipients used in the analysis.

2. Poverty Reduction, Growth and Macroeconomic Stability

Poverty is measured in absolute terms using the Poverty Headcount ratio. To measure progress, the two most recent data sets are used as an indication of poverty reduction over the medium term. The inclusiveness of growth should furthermore consider relative poverty which, apart from social and political considerations, has a prominent impact on the sustainability of growth spells. The Gini coefficient measures inequality whereby a coefficient of zero expresses perfect equality and a value of one represents maximal inequality[6]. A second measure of relative poverty is the income share held by the poorest 20% of the population.

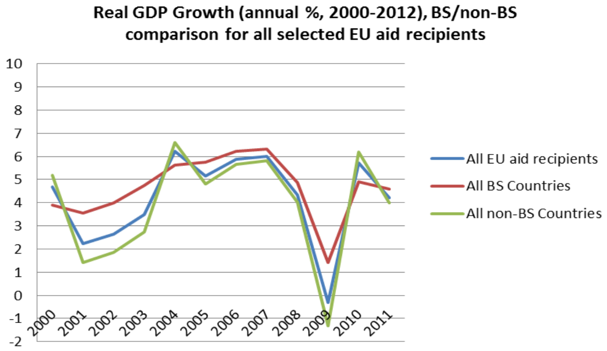
Because regional averages are weighted according to GDP or population, China (non-budget support UMIC category) and India (budget support LMIC category) have been excluded to avoid a results analysis largely dominated by two countries[7]. The following graphs present weighted averages for budget support countries.

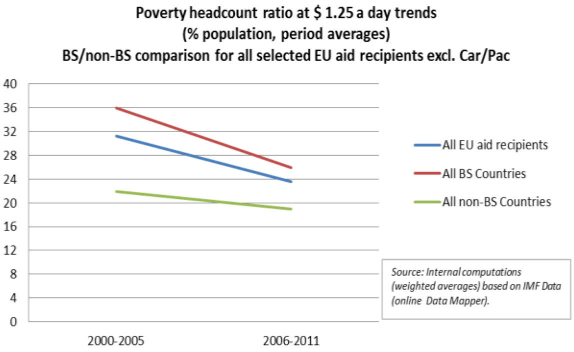
2.1. Overview

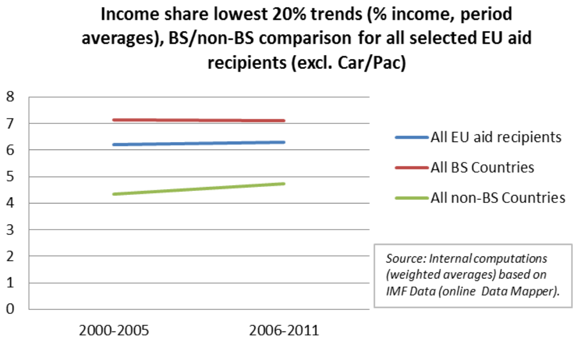
Over the last decade EU budget support countries have generally experimented higher economic growth and seemed more resilient to economic downturns, particularly during the 2008-2009 financial and economic crisis, compared to other aid recipients. Furthermore, the data suggest that EU BS is provided in countries that generally have a higher poverty rate and are generally successful in reducing poverty.

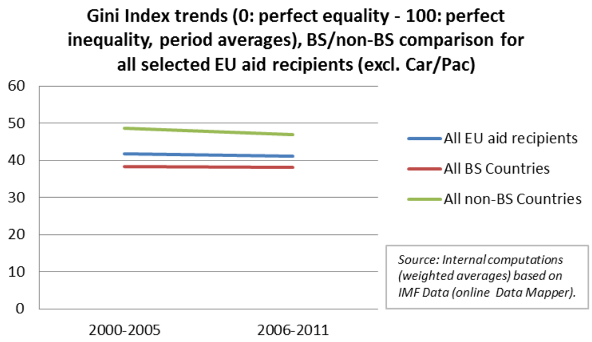
[6] As a basis for comparison for the coefficients presented further below, the Gini coefficient on after-taxes and transfers basis for OECD countries ranges between 0.25 and 0.50

[7] Furthermore, Libya (non-BS category) was excluded because of its extreme outlier values.









The data also suggest that in EU BS countries the poorest 20% of the population generally has a higher income share and lower inequality compared with other aid recipients, but inequality is not decreasing. The regional analysis and data on BS countries show exceptions to these general trends. Situations of fragility or transition are a clear example where budget support might be appropriate despite the lack of a positive track record in the past, because opportunities may exist to support those countries with a renewed effort to promote inclusive growth and poverty reduction.

2.2. Regional Analysis

Sub-Saharan Africa

In Sub-Saharan Africa, strong economic growth over the last decade has dented poverty but inequality seems to have increased in a number of countries, particularly in many of the ESA BS countries. Economic growth in 2012 at 5% has remained strong, slowing only marginally from 2010-11, as the factors that have supported growth in the last few years (strong investment, favorable commodity prices) have remained in place. Activity has benefitted from new extractive industry capacity coming on stream. However, growth in middle-income African countries slowed significantly to 3% in 2012, reflecting their closer ties to the global economy and the impact of labor unrest in South Africa. Economic growth over the last decade in **BS countries in WCA** was on average 4.8% (unweight), and particularly high in Rwanda, Sierra Leone, Ghana, Liberia, Cape Verde and Burkina Faso, but limited in Côte d'Ivoire, Guinea, CAR, Togo and Benin. **ESA BS countries** have also seen strong economic growth over the past decade, led by strong performance in Ethiopia, Mozambique, Tanzania, and Zambia.

The policy foundations generally look strong with few wide imbalances. Inflation has remained moderate except in Ethiopia, Malawi, Ghana and Tanzania where it has been high or volatile.

Public debt, which benefited from the HIPC debt initiative[8], has remained historically low, below 50% of GDP on average. During 2012, debt relief has reduced debt levels in Côte d'Ivoire and Guinea. Burundi, however, is considered at high risk of debt distress[9]. Macroeconomic management has generally been prudent, although recent large fiscal expansion plans in some oil exporters as well as sizable fiscal deficits, such as in Ghana have developed. It is important to note that buffers have decreased since the crisis. Governments are therefore more constrained than before the crisis to respond to adverse shocks with fiscal policy tools. Domestic resource mobilization continues to improve, but at a very slow speed, and there is a notable difference between WCA and ESA budget support countries with ESA achieving on average 26.7% of GDP compared with only 17.7% in WCA. Burkina Faso, Sierra Leone, Botswana and Uganda are among the countries where there is much potential to increase tax revenue[10].

Asia

In Asia, budget support countries have benefitted from sustained growth, an impressive rate of poverty reduction and somewhat lower levels of inequality compared with other BS countries. There are exceptions to this generally positive picture. Notable exceptions in terms of GDP growth are Pakistan which saw growth constrained by significant macroeconomic imbalances and energy sector deficiencies, Kyrgyz Republic (vulnerable to swings in gold production) and more recently growth has slowed down in India (weak investments due to the global crisis and economic governance concerns). Nevertheless, real GDP growth for the period 2000-2011 was on average (unweighted) 6.4% for BS countries in the region. Poverty reduction is on a positive trend with the exception of Kyrgyz Republic where the government has responded with targeted social assistance by increasing the guaranteed minimum income during 2012. Gini coefficients suggest that levels of inequality have barely changed with the exception of Kyrgyz Repand Tajikistan which have seen a notable reduction in inequality. The poorest 20% of the population have seen their income shares increase in Bangladesh and Tajikistan, but decrease in Cambodia and Indonesia.

Macroeconomic stability during 2012 was broadly satisfactory with some exceptions, but domestic revenue mobilisation represents an important challenge. Over the course of 2012 macroeconomic management has benefitted from a moderate pick-up in economic growth and from the absence of commodity shocks. Buffers generally exist to deal with risks, as banking and corporate balance sheets remain generally sound. However, structural deficits in many Asian countries are higher than pre-crisis levels implying the need for greater efforts to rebuild fiscal space.

Other challenges relate to financial imbalances and rising asset prices fuelled by strong credit growth, and for Asian MICs, the so-called middle-income trap whereby certain MICs cannot sustain previously achieved high growth levels. Important macroeconomic challenges remain in several countries. Fiscal deficits are generally low but very high in India and Pakistan, which suffer from broader economic governance concerns and costly subsidy policies (e.g. the energy sector in Pakistan), which require reform. Nepal's macroeconomic management has suffered from political uncertainty. Tajikistan has

[8] This is particularly the case for the WCA region. In ESA many EU BS countries had lower initial levels of debt.
[9] According to the WB/IMF debt sustainability analysis
[10] "Revenue Mobilisation in Developing Countries", IMF, 2011, http://www.imf.org/external/np/pp/eng/2011/030811.pdf

insufficient fiscal buffers despite its vulnerability to shocks, and is considered at high risk of debt distress. Its fiscal position is regularly burdened by losses originating in banks and SOEs. These two sectors also represent a key source of vulnerability in Vietnam and Nepal. Domestic revenue mobilisation remains a challenge for most BS countries in Asia. Only Indonesia, Kyrgyz Republic and Vietnam have domestic revenue to GDP ratio above 15%. Indonesia nevertheless suffers from poor SME tax compliance and disappointing income tax revenues. According to some estimates[11], Pakistan and Bangladesh collect less than half of their potential tax revenues.

ENP

In the Neighbourhood, growth slowed down significantly in 2012 in Neighbourhood East countries after two years of rapid recovery from the deep 2009 recession and an overall strong economic performance over the last decade, particularly in Azerbaijan but also in Armenia and Moldova. Ukraine, on the other hand, has seen the lowest economic growth in the region over the last decade. Neighborhood South countries have seen modest economic growth over the past decade although Jordan has seen stronger economic growth. Extreme poverty, as measured by the poverty headcount ratio of USD 1.25 a day, is low but youth unemployment is a key concern in the region and subsidies should be better targeted to promote inclusive growth. Fossil fuel subsidies are a significant fiscal drain in the Neighbourhood South and Asia regions[12].

Following the Arab Spring, many countries in the Neighbourhood-South region, particularly oil-importing countries, faced fiscal and current account balance deteriorations. Jordan faced expensive fuel imports (to replace reduced gas inflows from Egypt) and a large influx of refugees linked to the conflict in Syria. It nevertheless managed to rebuild its buffers thanks to sizeable grants and a marked increase in gas flows late 2012. Fuel subsidies were eliminated. Morocco's macroeconomic management was complicated by high oil and food prices and lower agriculture production, heightening pressures on the public and external accounts. Tunisia embarked on moderate recovery in 2012 after a sharp decline following the revolution. It financed a deteriorating current account by strengthened FDI and sustained donor financing. Its fragile banking sector, however, remains a key challenge. Algeria benefits from substantial external and fiscal buffers thanks to its hydrocarbon revenues but a recent surge in public spending, particularly on the wage bill, has weakened the fiscal stance and spurred inflation. Egypt's macroeconomic situation is characterised by an acute balance of payments crisis with rapidly declining international reserves, high fiscal deficits, a sharp increase in capital outflows, and rising inflation.

Macroeconomic management in Neighbourhood East BS countries was broadly satisfactory with the exception of Ukraine where the policy response to significant external and fiscal funding needs and weak buffers was insufficient. The energy and banking sectors also need to be strengthened. In other BS countries macroeconomic management has been broadly satisfactory. Azerbaijan benefits from sizable oil revenues but should embark on an up-front fiscal consolidation to pursue a sustainable non-oil fiscal position given the foreseeable decline in oil production and gas reserves. Georgia is

[11] idem

[12] An April 2013 ODI report, "At cross-purposes: subsidies and climate compatible investment" estimates that in 2011 worldwide fossil fuel subsidies to consumers represented a fiscal cost of USD 396 billion in the 42 developing countries for which data are available.

vulnerable to a lowering of private capital inflows. Moldova strengthened its macroeconomic management, despite a shallow GDP contraction in 2012 due to a severe drought and a weak external environment, but certain tax policy proposals and public sector salary hikes are cause of some concern.

Latin America

Latin America budget support countries' downward poverty trend has resulted in low extreme poverty rates, largely driven by rises in poor households' wages. Inequality, however, remains a key challenge despite modest progress. With some exceptions, economic growth has been solid over the last decade, notwithstanding a recent slowdown in 2012 due to the decline in non-oil commodity prices and the global economic uncertainty. El Salvador, Guatemala and Paraguay, however, have seen limited growth.

Most countries maintained broadly appropriate macroeconomic policies, which allowed the region to regain some of its fiscal space, mainly thanks to modest increases in fiscal revenue with the exception of Honduras where tax revenue growth declined sharply and sizeable domestic arrears developed. For the mineral and metal exporting economies, falling non-tax revenue was fully or partially offset by an increase in tax revenue associated with expanding domestic demand. The countries that performed better in terms of domestic revenue mobilization were Bolivia, Paraguay, Ecuador and Panama. However, in spite of an overall use of prudent fiscal policies, public balances deteriorated in most of the countries in 2012. Paraguay adopted a temporary fiscal stimulus in 2012 to deal with the effects of a severe drought. Costa Rica, El Salvador, and Honduras adopted an expansionary fiscal stance that added to debt and fiscal vulnerabilities. Inflationary pressures remained modest in 2012. Most economies with explicit inflation targets managed to keep inflation within the limits established by the monetary authorities. Countries such as the Dominican Republic, Guatemala and Paraguay were able to bring their monetary policy rates down without endangering inflation targets. Some further measures, such as implementing reserve requirements to promote the use of national currencies were put in place in Paraguay, Peru, Bolivia and Uruguay in order to ensure macrofinance stability.

The increase in domestic revenue mobilisation has been driven by economic growth, efforts to achieve macroeconomic stability, increased commodity prices and the tax reforms of the early 1990s which established the value added tax (VAT) as Latin America's principal tax. However, the bias towards indirect taxation, along with the narrow income tax base and high degree of non-compliance, means that results in terms of increased equity are limited.

Caribbean

With the exception of the Dominican Republic, growth has stalled in the Caribbean budget support countries over the last decade, a trend worsened by the global economic crisis.

Many Caribbean BS countries faced deteriorating fiscal positions. A slump in revenue in raw materials-dependent countries such as Belize, Guyana, Suriname and Trinidad and Tobago owing to the drop in prices of raw materials in the energy sector, led to increased fiscal deficits. Pressing expenditure needs and declining revenues in the aftermath of the global crisis have increased the

economic vulnerability of countries such as Barbados, Jamaica, Haiti, Grenada, Barbados, Dominica, and St. Kits and Nevis, which have entered into unsustainable debt dynamics. Regarding domestic revenue mobilisation, performance is mixed with Haiti's being particularly low but also the Dominican Republic's tax effort is considered low. Finally, some countries such as Dominica and Grenada face important financial sector vulnerabilities.

Pacific

Economic growth in the Pacific Island countries is generally low but the Solomon Islands and Vanuatu have nevertheless achieved reasonable growth rates largely driven by commodity exports and tourism respectively. Although data is limited extreme poverty in the Pacific is considered rare but social indicators remain poor. Delivery of social services is challenging and costly given the islands' geography. The region has important natural resources but careful management of these is needed to ensure that growth is sustainable.

The Pacific Island budget support countries made progress in restoring fiscal buffers but Samoa's fiscal position worsened due to a powerful cyclone. This will delay the necessary fiscal consolidation further following a period of high deficits to finance post-tsunami reconstruction. The WB/IMF therefore shifted its rating from medium to high risk of debt distress. However, Tonga's debt vulnerability was reduced from high to moderate in the WB/IMF DSA.

3. Public Financial Management, Corruption and Budgetary Transparency

3.1. Public Financial Management

PEFA is the preferred tool for the assessment of the performance of PFM systems. Europeaid is playing a leading part in the PEFA tool. Of the 371 PEFAs planned, on-going or in various stages of completion to date, the Commission was lead donor for 129 or 35% and participated in another 61 or 16%, totalling 51% of all PEFAs. In 2012, the Commission also developed a Good Practice Note on Sequencing PFM Reforms[13] jointly with the IMF. It reviewed lessons learnt of sequencing PFM reforms and offers guidelines to assist reforms in countries with different PFM backgrounds. The EC is also participating in the on-going revision of the PEFA Framework.

The PEFA Framework was developed to measure progress at most every three years in a particular country[14]. The table below presents PEFA dimension[15] averages for different country groups whereas annex 2 presents the individual country results. Aggregating country's PEFA assessment scores pose

[13]https://myintracomm.ec.europa.eu/dg/devco/eu-development-policy/public-finance/Pages/public-finance-management.aspx

[14] A 2010 PEFA Monitoring Report on Repeat Assessments (www.pefa.org) found reasonable levels of comparability, notably 80% or more across all indicator dimensions or 76% of PEFA reports. When 'no score' values are included in the test, the comparability is somewhat reduced. Therefore, 'no score' or 'NR' ratings have been excluded from all data (as well as NA and NU ratings);

[15] "Dimension" refers to PEFA indicators with related themes, such as PI-1 to PI-4 dealing with the credibility of the budget, and should not be confused with the PEFA sub-indicators.

methodological questions which are still being debated[16] and care is therefore needed in interpreting these dimension averages. Similarly, comparing different countries' PEFA scores, though valid in principle, presents challenges for example related to differing country characteristics. Using a larger sample and comparing countries with similar characteristics reduces these challenges somewhat. Note that these are unweighted averages not adjusted for country size[17]. It takes time to make a significant improvement in a PFM function and for that improvement to be reflected in a country's PEFA score.

Average results for PEFA Dimensions in Different Groups of Countries:

	EU BS countries									Non-BS
PEFA dimensions averages (latest)	All BS (62)	Asia (11)	WCA (14)	ESA (12)	CAR (5)	PAC (5)	LA (8)	ENP-S (3)	ENP-E (4)	(16)
Credibility of the budget	B	C+	C+	B	C+	B	B	B	B	C+
Compr. & Transparency	B	B	C+	B	C+	C+	B+	B	B+	C+
Policy-based budgeting	B	B	B	B	C+	C+	B	B+	B+	C
Predictability & control Budget ex;	C+	C	C+	C+	C	C+	B	B	B	C
Accounting, Recording & Reporting	C+	C+	C	C+	C	C+	B	C+	B	C
External scrutiny and audit	C	C	C	C+	C	D+	C+	C+	C+	C

Source: Computations based on April 2013 PEFA secretariat data. Only public PEFA results are considered

There are 62 countries receiving EU Budget Support for which there is at least one PEFA publicly available. **Control PFM functions, particularly the dimension 'External scrutiny and audit', received lower PEFA scores on average than planning and budgeting PFM functions** (such as Credibility of the budget, Comprehensiveness and Transparency and Policy-based budgeting). This is consistent with the results of the Risk Assessment Framework. Across regions, the Neighbourhood East (and to a lesser extend South) and Latin America seem to have, on average, better performing PFM systems, followed by Africa regions. The Caribbean and the Pacific, on the contrary, register low average PEFA scores across all dimensions.

The table also shows the PEFA results of a much smaller sample of 16 non-BS countries for which there is also a public PEFA available[18]. Non-BS countries have on average lower average PEFA ratings in every PEFA dimension compared to BS countries, except on "External Scrutiny and Audit" where the rates are the same.

There are 29 BS countries for which repeat PEFA results are publicly available (see table below). On average improvements were substantial enough in the dimension 'Policy-based budgeting' to result in an upgrade in the PEFA score. Although some improvements were also observed in other dimensions, except for the 'Credibility of the budget', the size of those changes was not significant enough to deserve an upgrade in the PEFA scores[19]. The average PEFA rating for Credibility of the Budget saw a downgrade in the score. As regards to this dimension, it is important to mention that 10 out of the 29 countries with repeat assessments obtained lower scores in this dimension, with two countries (Mauritius and Ghana) suffering large downgrading, therefore influencing the overall average.

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[16] "Issues in Comparison and Aggregation of PEFA Assessment Results Over Time and Across Countries", PEFA secretariat, May 2009 (www.pefa.org)

[17] Also note that repeat regional averages only take into account BS countries with repeat PEFAs

[18] Sudan, Guinea Bissau, Swaziland, Congo R., DRC, Sao Tome, Gabon, Timor Leste, Thailand, Belize, Brazil, Yemen, Afghanistan, Maldives, Madagascar, West Bank and Gaza.

[19] See more detailed numeric PEFA averages table in annex 3

	EU BS countries with repeat PEFAs (29)	
PEFA dimensions averages	**Previous**	**Latest**
Credibility of the budget	B	C+
Compr. & Transparency	C+	C+
Policy-based budgeting	C+	B
Predictability & control Budget ex;	C+	C+
Accounting, Recording & Reporting	C+	C+
External scrutiny and audit	C	C

In sub-Saharan Africa, WCA BS countries with repeat PEFAs made important PEFA gains on average, almost catching up with average ESA PEFA results. Both WCA and ESA made much progress for the 'Predictability and control of Budget Execution' dimension. WCA also achieved strong improvements in terms of 'Comprehensiveness and Transparency', Policy-based Budgeting', and 'Accounting, recording and reporting'.

A 2012 study[20] evaluated PFM reforms in 3 countries in the region. For Burkina Faso it found consistent improvements over a decade resulting in PFM performance well above average for SSA (across most areas with the exception of external scrutiny and audit). The other two improved but exhibited fluctuations in PFM system quality rather than steady improvement. Ghana improved the legislative base but experienced challenges in implementing the new laws; much can be attributed to IFMIS failures. In Malawi variable progress has been attributed to different degrees of government commitment throughout the decade. The evaluation furthermore estimated that PFM reforms over the last decade cost between 60-70m USD in each country, of which roughly 60% was paid with donor support.

In Asia repeat PEFA results (Tajikistan, Kyrgyz Rep. and Bangladesh) **show important progress**. Bhutan has the highest PEFA ratings in the region, achieving at least a B on average in each of the dimensions, whereas Lao PDR and the Philippines had the lowest PEFA ratings in the region. External scrutiny and audit seem to represent the greater challenge in this region – as it is in other regions – but Predictability and Control of Budget Execution is also a challenge.

PEFA results and a recent EU-financed study on PFM in the Neighbourhood region[21] suggest strong performance, particularly for Moldova and Tunisia. Challenges remain for the monitoring of expenditure payment arrears, multi-year budgeting, internal audit, and the quality and timeliness of annual financial statements. The revenue side of the budget has strong credibility, probably linked to good transparency of taxpayer obligations and liabilities as well as effectiveness in tax assessments. Other strong areas include comprehensiveness of information in budget documentation and timeliness and regularity of accounts reconciliation. The study found that in the region only Armenia has an overarching PFM reform strategy, with other countries facing fragmentation and a lack of proper prioritisation and sequencing. Budget support policy conditions, along with PFM projects, seem to be the main catalyst of PFM reforms but are also partly responsible for this fragmentation, and the feasibility of PFM-related conditions is not sufficiently considered. MTFF and MTEFs were introduced in most countries in the region although they miss key elements: fiscal frameworks are merely informative, fiscal ceilings do not reflect policy priorities nor do they ensure a proper

[20] "Evaluation of Public Financial Management Reform – Burkina Faso, Ghana and Malawi 2001-2010"; July 2012, Andrew Lawson

[21] "Study on PFM issues in selected countries in the European Neighbourhood region", ECORYS (still in draft form)

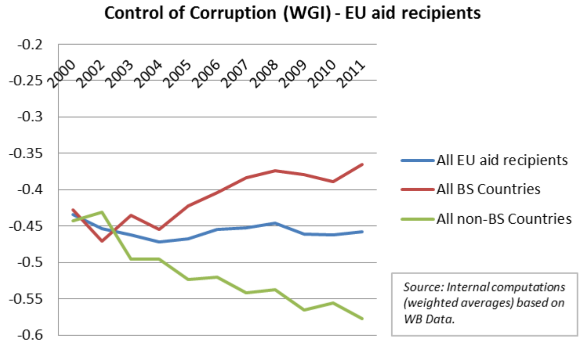
discipline when it comes to budget submissions. The introduction of more advanced budgeting tools such as programme and performance budgeting, has failed to deliver the desired results. IFMIS reforms have mostly failed (except in Jordan according to the study), despite being considered as a remedy for various PFM weaknesses. The introduction of Single Treasury Accounts on the other hand has been quite successful, also leading to improvements in the recording and management of cash balances and debt. In procurement, the most common weakness relates to the effectiveness of the complaint mechanism.

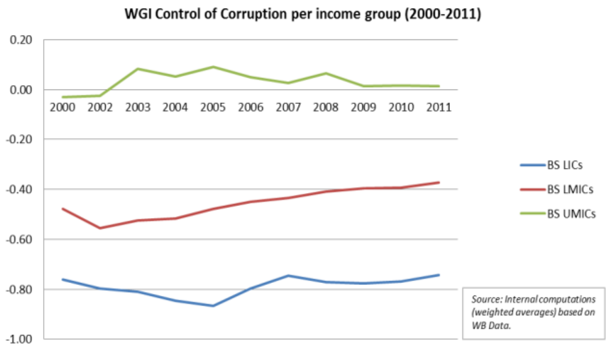
Latin America budget support countries showed on average strong PEFA results, and particularly so in Costa Rica and Peru. PEFAs suggest that the credibility of the budget attains reasonable standards, with the composition of the budget being the main concern. Fiscal risks stemming from subnational governments and extra-budgetary funds are the main source of mixed results for the comprehensiveness of the budget. Accounting is improving, although availability of information on resources received by service delivery units as well as financial statements remains a concern. Finally, the oversight function is very weak with the independence of the SAIs as the main challenge.

Caribbean and Pacific budget support countries underperform relative to other regions. Of particular concern are the low scores concerning external scrutiny and audit in the Pacific. Small population sizes induce capacity constraints. Approaches to strengthening PFM should therefore involve a better prioritisation, adaptation to capacity constraints, and considering options for accessing external capacity[22].

3.2. Corruption

According to the Worldwide Governance Indicators, control of corruption in EU budget support countries has improved over the last decade. This has happened while in other aid recipient countries control of corruption has worsened.





Despite of the improvement, control of corruption in BS countries remains at a very low level. The second graph shows that it is mainly the BS LMICs that have driven this improvement. BS LICs are recovering slowly from the bottom level reached in the middle of the last decade, while in the BS UMICs control of corruption has virtually stagnate.

[22] See for example: "Planning Public Financial Management Reforms in Pacific Island Countries", World Bank

3.3. Budgetary Transparency

The latest results for the PEFA dimension 'Comprehensiveness and Transparency'[23] and the 2012 Open Budget Index (OBI) point to a trend of **moderate but relatively higher levels of transparency in BS countries** compared with other aid recipients. BS countries received on average a PEFA B rating and 39 OBI index score (minimal information), compared with a PEFA C rating and a 26 OBI index average in non-BS countries. A regional analysis shows a mixed picture.

According to the OBI, **ESA budget support countries are more transparent** but further progress seems limited. Most OBI rated ESA countries are considered as providing 'some' budgetary information. Uganda is rated as providing 'significant' information, whereas South Africa is considered a top performer, providing 'extensive' information. No country is in the 'scant or no information' category except Zambia (which suffered a very substantial fall in its OBI rating because the MTEF was not produced during the 2011 election year, although it was produced again in 2012, and because of the fee charged for Executive Budget Proposal prints). ESA only achieved a C+ on average for the PEFA dimension 'comprehensiveness and transparency'.

WCA budget support countries seem to represent the greater transparency challenge. These countries have low scores in both the OBI and the PEFA dimension 'Comprehensiveness and Transparency', in absolute terms as well as in terms of changes over time. With a few exceptions such as Mali and Ghana, the OBI finds the countries provide 'scant or no information' in the OBI, whereas PEFA dimension comprehensiveness and transparency was rated on average as C+ with no improvements in repeat PEFAs.

For budget support countries in Asia, both the PEFA and the Open Budget Index[24] point to improvements, but still transparency is generally low. The OBI rating 2010-2012 evolved from 39 ('minimal information') to 44 ('some information'). The region scored B on average on the PEFA dimension and available repeat PEFAs all show important progress. The 2012 OBI showed progress in 5 countries (Bangladesh, Indonesia, Kyrgyz R., Pakistan, Vietnam), no change in 3 countries (Cambodia, India, Nepal), and a worsening in the Philippines. Four out of 10 countries are still rated as providing 'scant or no information' (Cambodia, Kyrgyz R., Tajikistan and Vietnam).

Transparency in BS countries in the ENP-South region remains low but all countries achieved improvements in their OBI rating. The one exception was Egypt, which saw a substantial deterioration and was assessed as providing 'scant or no information'. Despite their improvements, the OBI judged that Algeria and Tunisia are also still in this category. The PEFA rated comprehensiveness and transparency in ENP-South B or above, with the exception of Algeria (C+). Steps are being taken to strengthen transparency. For example, in Algeria the SPRING programme has an important component of support to civil society aimed at promoting transparency.

ENP-East BS countries are considered more transparent but progress has stalled. All have dimension 'Comprehensiveness and Transparency' scores of B or above and all are considered as providing 'some' budgetary information in the 2012 OBI. Ukraine's reduced OBI results from less information being provided in the Executive Budget Proposal and the In-Year Reports. Ukraine was

[23] PI-5 to PI-10.

[24] See table above and country table in annex 1. Note that there may be inconsistencies in the results from the PEFA and OBI surveys given the differences in methodology. For example, Tajikistan performs poorly in the OBI because the Executive Budget Proposal is not publicly available, a fact which receives a lot of weight in the OBI formation.

one of the few countries to produce a citizen budget in 2007, but unfortunately this was discontinued.

BS Countries in Latin America show a mixed picture. Bolivia, and to a lesser degree Ecuador, are considered as providing scant or limited budgetary information to the public. Peru, Colombia and Costa Rica on the other hand perform much better.

The average score for the dimension budget comprehensiveness and transparency in the latest PEFAs in **Pacific** budget support countries range from C+ to B. None of the countries were reviewed in the Open Budget Index. **Caribbean** budget support countries present also a mixed picture, with average scores for the relevant PEFA dimension ranging from D+ in Haiti to B+ in Trinidad and Tobago. The OBI describes the Caribbean budget support countries as providing 'minimal' and 'some information'.

3.4. Revenue Transparency in the Extractive Industry

There are now 25 EITI compliant countries and 16 candidate countries. Most of the LIC BS countries are EITI countries (i.e., either Candidate or Compliant), thus showing a commitment to transparency as regards payments received by governments (royalties, taxes, etc.) for the exploitation of extractive industries. The remaining budget support countries in the LIC group are not natural resources dependent.

Adherence to EITI standards is much lower in the Low Middle Income budget support countries group, in which less than one third are EITI countries, although this may reflect the relatively low dependence on the extractive sector by most of the countries in this group. The most striking exception is Guyana, whose exports are heavily focused on natural resources, whose fiscal revenues rely considerably on the extractive sector, and which has shown no attachment to date to EITI standards. Among the Upper Middle Income budget support countries only two (Azerbaijan and Peru) are EITI compliant, while no other country in the group is an EITI-candidate to date.

Annex 1 – Budget Support Commitments and Payments by Country

Country	Number of BS programmes	BS Commitments	To be disbursed after 1/01/2013	To be disbursed after 1/01/2014	Payments in 2013		
					Forecasts (in Jan-Feb)	Paid in 2013	Decommitments in 2013
TOTAL ACP (incl. OCTs)	**112**	**5,624**	**2,796**	**2,304**	**889**	**955**	**-53**
TOTAL ENP & DCI	**144**	**5,155**	**3,490**	**2,952**	**830**	**555**	**-16**
TOTAL	**256**	**10,779**	**6,286**	**5,256**	**1,719**	**1,510**	-69
Algeria	2	44	38	38	6	4	0
Egypt	5	489	407	317	133	0	0
Jordan	8	318	132	121	60	52	0
Morocco	24	1,083	771	634	69	77	0
Tunisia	8	254	203	158	91	45	0
TOTAL ENP South	**47**	**2,187**	**1,551**	**1,267**	**358**	**178**	**0**
Armenia	7	143	112	107	10	12	0
Azerbaijan	5	60	39	39	7	0	0
Georgia	9	158	94	94	25	25	0
Moldova	9	223	177	117	56	40	0
Ukraine	11	544	414	341	56	88	-14
TOTAL ENPI East	41	**1,140**	835	687	154	163	-14
TOTAL ENP	**88**	**3,327**	**2,386**	**1,954**	**513**	**341**	**-14**
Bénin	3	114	70	42	16	30	0
Burkina-Faso	3	448	183	137	57	76	0
Burundi	1	42	42	24	10	18	0
Cap Vert	1	27	31	18	5	9	0
Côte d'Ivoire	1	142	53	31	40	56	0
Ghana	4	354	199	199	58	0	-10
Liberia	3	84	40	30	10	10	0
Mali	1	220	220	100	50	120	0
Mauritanie	1	40	40	18.4	12	21.6	0
Niger	3	165	133	77	40	35	0
Rwanda	6	292	131	77	0	54	0
RCA	0	0	20	0	6	0	0
Senegal	1	29	29	13	17	16	0
Sierra Leone	1	34	30	23	14	12	0
Togo	1	30	30.5	16.785715	6.9	13.6443	0
TOTAL West & central Africa	29	**2,021**	1,250	806	341	470	-10
Botswana	1	112	43	46	12	12	0
Ethiopie	1	46	46	46	0	0	0
Kenya	1	47	47	47	23	0	0
Country	**Number of**	**BS**	**To be**	**To be**	**Payments in 2013**		

	BS programmes	Commitments	disbursed after 1/01/2013	disbursed after 1/01/2014	Forecasts (in Jan-Feb)	Paid in 2013	Decommitments in 2013
Lesotho	3	82	40	29	16	22	0
Malawi	2	156	74	103	12	0	0
Mauritius	3	208	96	72	41	27	0
Mayotte	1	29	22	6	22	23	0
Mozambique	3	361	144	72	56	41	0
Namibie	2	33	44	29	16	20	0
Seychelles	1	3	2	1	2	2	0
South Africa	7	599	281	225	114	109	0
South Sudan	1	80	0	80	0	0	0
Tanzania	2	342	144	106	48	48	0
Uganda	0	175	25	77	0	0	0
Zambia	3	421	56	114	0	0	-26
TOTAL East and Southern Africa	32	**2,695**	1,063	1,053	361	303	-26
TOTAL Africa	**61**	**4,716**	**2,312**	**1,859**	**701**	**773**	**-36**
Barbados	4	46	39	36	9	3	0
Dominica	1	8	8	3	5	5	0
Grenada	1	8	8	8	0	0	0
St Kitt & Nevis	3	23	29	6	11	17	0
Jamaica	8	194	84	78	35	43	0
Haiti	2	141	8	108	0	0	0
Guyana	4	67	38	48	16	19	0
Trinidad & Tobago	3	45	44	27	16	15	0
Dominican Republic	4	130	80	30	27	23	-18
TOTAL Caribbean	30	**662**	337	343	118	125	-18
Bolivia	8	126	40	71	21	21	0
Costa Rica	8	126	40	71	21	21	0
Ecuador	3	95	50	41	31	12	0
Colombia	3	66	61	62	0	0	0
Peru	3	93	52	31	14	20	0
Paraguay	3	93	30	36	17	7	0
Uruguay	1	11	11	7	4	4	0
El Salvador	2	53	38	27	12	9	0
TOTAL Latin America	24	**550**	294	286	102	72	0
Cambodia	3	59	41	41	8	-	- 1
Laos	2	26	18	15	7	3	-

Country	Number of BS programmes	BS Commitments	To be disbursed after 1/01/2013	To be disbursed after 1/01/2014	Payments in 2013		
					Forecasts (in Jan-Feb)	Paid in 2013	Decommitments in 2013
Vietnam	2	139	123	116	11	13	-
Pakistan	4	174	121	151	22	11	-
Philippines	2	56	39	39	-	-	-
Indonesia	2	261	86	65	29	21	-
Bangladesh	1	51	47	41	7	6	-
Bhutan	4	13	10	6	4	4	-
Nepal	4	100	53	39	25	14	- 1
India	3	323	207	150	90	54	-
Tajikistan	3	18	12	9	3	3	-
Kyrgizstan	2	29	27	17	6	10	-
TOTAL Asia & Central Asia	32	**1,278**	**810**	**712**	**215**	**141**	**-2**
Pitcairn	2	5	1	2	1	1	-
New Caledonia	1	20	13	7	7	7	-
Solomon Islands	1	13	11	13	-	-	-
Tonga	1	12	-	12	-	-	-
Vanuatu	1	12	-	12	-	-	-
Western Samoa	3	24	2	2	2	-	-
Cook Islands	1	3	3	-	1	-	-
TOTAL Pacific	10	**83**	36	42	14	8	0
Anguilla	1	12	8	5	3	3	0
Aruba	1	9	9	7	2	2	0
Monserrat	2	33	12	8	2	5	0
St Pierre et Miquelon	1	21	14	7	8	7	0
St Helena, Ascension, Tristan Da Cunha	1	17	17	11	11	6	0
Greenland	3	57	34	9	29	26	0
Falkland islands	1	4	4	3	1	1	0
Turks & Caicos	1	12	12	12	0	0	0
TOTAL OCTs	11	**163**	110	59	55	50	0

Annex 2 – Selected Country Results Indicators

Data sources:

- IMF World Economic Outlook Database, April 2013

- IMF Regional Economic Perspectives – SSA, May 2013

- IMF country reports

- World Bank World Development Indicators

- PEFA secretariat database

- Budget Support Country Fiches

Methodological notes:

- Regional averages are unweighted and only based on countries with two data points to allow for an appropriate comparison.

- 2012 macroeconomic data are in many cases IMF estimates.

- The PEFA Framework was developed to measure progress every three years in a particular country[1]. This annex presents country progress demonstrated by PEFA scores averaged by PEFA dimension. Different methods of aggregation exist which all pose methodological questions which are still being debated[2] and care is therefore needed in interpreting these dimension averages. For a more complete and accurate picture, reference should be made to PEFA reports, PFM annual monitoring reports, and other relevant information. Equally, country PEFA comparisons, though valid in principle, represent challenges for example related to differing country characteristics (same footnote). A larger sample size and similar country characteristics reduces these challenges somewhat and country results can be situated in relation to regional averages.

The aggregation method used here is selected for its simplicity and therefore transparency and its use in other organisations such as the AfDB. PEFA averages are calculated by for each country and for each dimension. Each indicator within a dimension has the same weight. Average scores are calculated by applying a numeric scale whereby D=1, D+=2, …, A=7. NA (not applicable), NU (not used) and NR (not rated) PEFA scores are excluded.

PEFA Numeric Averages Table

	EU BS countries with repeat PEFAs (29)	
PEFA dimensions averages	**Previous**	**Latest**
Credibility of the budget	4.6	4.4
Compr. & Transparency	4.1	4.4
Policy-based budgeting	4.5	4.8
Predictability & control Budget ex;	3.6	4.0
Accounting, Recording & Reporting	3.6	4.0
External scrutiny and audit	2.9	3.1

PEFA dimensions averages (latest)	All BS (62)	Non-BS (16)
Credibility of the budget	4.6	3.9
Compr. & Transparency	4.6	3.6
Policy-based budgeting	4.8	3.4
Predictability & control Budget ex;	4.0	3.2
Accounting, Recording & Reporting	4.0	3.0
External scrutiny and audit	3.2	2.9

Source: Computations based on August 2013 PEFA secretariat data. Only public PEFA results are considered

[1] A 2010 PEFA Monitoring Report on Repeat Assessments (www.pefa.org) found reasonable levels of comparability, notably 80% or more across all indicator dimensions or 76% of PEFA reports. When 'no score' values are included in the test, the comparability is somewhat reduced.

[2] "Issues in Comparison and Aggregation of PEFA Assessment Results Over Time and Across Countries", PEFA secretariat, May 2009 (www.pefa.org)

	Asia																									
	unweigted AVR		**Bangladesh**		**Bhutan**		**Cambodia**		**India**		**Indonesia**		**Kyrgyz Rep**		**Lao PDR**		**Nepal**		**Pakistan**		**Philippines**		**Tajikistan**		**Vietnam**	
Poverty reduction & incl. growth	*1st*	*2nd*	*2007*	*2009*	*2008*	*2009*	*2009*	*2010*	*2005*	*2010*	*2002*	*2008*	*2006*	*2009*	2006	2008	*2008*	*/*	*2005*	*2010*	*2003*	*2007*	*2003*	*2010*	*2006*	*2008*
Poverty headc. ratio ($1.25 a day)	32%	24%	15%	7%	23%	19%	20%	18%	42%	33%	44%	34%	23%	18%	21%	17%	36%	/	50%	43%	26%	10%	53%	25%	23%	21%
	1st	*2nd*	*2007*	*2009*	*2008*	*2009*	*2005*	*2010*	*2005*	*2010*	*2002*	*2008*	*2009*	*2011*	*2006*	*2008*	*2008*	*/*	*2005*	*2010*	*2003*	*2007*	*2003*	*2010*	*2006*	*2008*
Gini coefficient	37	34	33	31	38	36	34	36	33	34	33	37	43	33	36	36	28	/	33	32	47	38	*44*	*33*	33	30
Income share held by lowest 20%	7.5%	8.0%	7.3%	8.3%	7.5%	7.9%	8.3%	7.6%	8.6%	8.5%	8.6%	7.6%	.6%(06	98%(0	7.2%	7.4%	9.4%	/	8.8%	8.9%	5.4%	6.6%	6.5%	8.3%	9.0%	9.6%
	00-11	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*
Real GDP growth (%)	6.4%	5.6%	6.2%	6.1%	8.7%	9.7%	7.9%	6.5%	7.8%	4.0%	5.7%	6.2%	3.8%	-0.9%	7.7%	8.3%	4.3%	4.6%	4.9%	3.7%	5.1%	6.6%	7.3%	7.5%	6.9%	5.0%
PFM, Transparency 1/	*Latest*		*2006*	*2010*	*/*	*2010*	*/*	*2011*	*/*	*2010*	*2007*	*/*	*2006*	*2009*	*/*	2010	*2008*	*/*	*2009*	*/*	*/*	*2010*	*2007*	*2012*	*/*	*/*
Credibility of the budget	C+		C	C+	/	B+	/	C+	/	C+	C+	/	C+	C+	/	B	C+	/	C+	/	/	B	B	B	/	/
Compr. & Transparency	B		C	C+	/	B+	/	C+	/	B+	B	/	C	C+	/	C	C+	/	B	/	/	C+	C+	B	/	/
Policy-based budgeting	B		C+	B	/	A	/	B+	/	C	B	/	C+	B	/	C	C+	/	B	/	/	C+	C+	C+	/	/
Predictability & control Budget ex;	C		C	C	/	B	/	C	/	C+	C	/	C	D+	/	C	C	/	C	/	/	C	C	C	/	/
Accounting, Recording & Reporting	C+		C	C	/	B	/	C	/	B	C+	/	D+	C+	/	C	C+	/	B	/	/	D	C+	C+	/	/
External scrutiny and audit	C		D+	D+	/	B	/	D+	/	C+	C+	/	D	C	/	C	D+	/	C	/	/	D+	D+	C	/	/
	2010	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*
Open budget index	39	44	48	58	/	/	15	15	67	68	51	62	15	20	/	/	45	44	38	58	55	48	/	17	14	19
Control of corruption	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*
WGI Control of corruption	-0.77	-0.75	-1.00	-1.00	0.83	0.74	-1.22	-1.10	-0.52	-0.56	-0.74	-0.66	-1.11	-1.13	-1.08	-1.06	-0.69	-0.77	-1.11	-1.00	-0.83	-0.78	-1.20	-1.13	-0.59	-0.59
Macroec. mngt, DRM	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*
Public ext. debt stocks (% PIB (afr)/(	53%		23%	22%	65%		30%	30%	18%	21%	26%	26%	/		80%		21%		27%		34%		52%		49%	
Gov. gross debt (%GDP)	57%	58%	/	/	65%	72%	29%	29%	66%	67%	24%	24%	50%	49%	54%	53%	33%	33%	60%	62%	42%	42%	35%	32%	51%	52%
Reserve coverage (m. of imports)	4.5		2.9	3.0	6.8		3.6	4.0	6.3	5.5	6.7	5.9	/		4.0		3.5		3.3		4.4		1.2		1.4	
General gov. net lend/borr (%GDP)	-3.4%	-3.6%	-4.1%	-3.4%	-2.1%	-4.0%	-4.1%	-3.2%	-8.4%	-8.3%	-0.6%	-1.3%	-4.6%	-5.8%	-3.0%	-2.5%	-1.0%	-0.6%	-7.0%	-8.2%	-0.6%	-0.9%	-2.1%	0.6%	-3.2%	-5.2%
Current Account bal. (%GDP)	-5.3%	-5.0%	-1.2%	0.4%	-22%	-19%	-8%	-10%	-3%	-5%	0%	-3%	-6%	-13%	-21%	-22%	-1%	5%	0%	-2%	3%	3%	-5%	-2%	0%	7%
Revenue excl grants (% GDP)	17.9%		11.7%	12.8%	/		12.3%	13.2%	11.8%		16.2%	16.3%	21.0%		15.0%		14.9%		12.4%		14.0%		/		/	

1/ PEFA dimension average (regional progress comparisons only consider countries with two data points)

	ENP South												ENP East											
	unweigted AVI		Algeria		Egypt		Jordan		Morocco		Tunisia		unweigted AVI		Armenia		Azerbaijan		Georgia		Moldova		Ukraine	
Poverty reduction & incl. growth	*1st*	*2nd*	/	/	*2005*	*2008*	*2008*	*2010*	*2001*	*2007*	*2005*	*2010*	*1st*	*2nd*	*2008*	*2010*	*2001*	*2008*	*2008*	*2010*	*2009*	*2010*	*2009*	*2010*
Poverty headc. ratio ($1.25 a day)	2%	1%	/	/	2%	2%	0%	0%	6%	3%	1%	1%	5%	4%	1%	2%	6%	0%	15%	18%	0%	0%	0%	0%
	1st	*2nd*	/	/	*2005*	*2008*	*2008*	*2010*	*2001*	*2007*	*2005*	*2010*	*1st*	*2nd*	*2008*	*2010*	*2001*	*2008*	*2008*	*2010*	*2009*	*2010*	*2009*	*2010*
Gini coefficient	37	36	/	/	32	31	34	35	41	41	41	36	34	33	31	31	37	34	41	42	34	33	26	26
Income share held by lowest 20%	7.4%	7.6%	/	/	9.0%	9.2%	8.1%	7.7%	6.5%	6.5%	5.9%	6.7%	7.7%	7.9%	8.8%	8.8%	7.5%	8.0%	5.3%	5.0%	7.3%	7.8%	9.7%	9.9%
	00-11	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*
Real GDP growth (%)	4.4%	2.8%	3.1%	2.5%	4.8%	2.2%	5.9%	2.8%	4.5%	3.0%	3.8%	3.6%	6.8%	3.1%	6.6%	7.2%	13.6%	2.2%	6.2%	6.5%	4.3%	-0.8%	3.2%	0.2%
PFM, Transparency 1/	*Latest*		/	/	/	/	*2007*	*2011*	/	*2009*	/	*2010*	*Latest*		*2008*	/	/	/	*2008*	/	*2008*	*2011*	*2007*	*2012*
Credibility of the budget	B		/	/	/	/	C+	B	/	B	/	B+	B		B+	/	/	/	C+	/	B+	B+	B+	B
Compr. & Transparency	B		/	/	/	/	B+	B	/	B	/	B+	B+		B+	/	/	/	B	/	B+	A	B	B
Policy-based budgeting	B+		/	/	/	/	B+	B+	/	B+	/	B	B+		B+	/	/	/	B+	/	B+	B+	B	B
Predictability & control Budget ex;	B		/	/	/	/	B	B	/	B	/	B+	B		B	/	/	/	C+	/	B	B	C	C+
Accounting, Recording & Reporting	C+		/	/	/	/	C	C	/	B	/	B	B		C+	/	/	/	C+	/	B	B+	B	B+
External scrutiny and audit	C+		/	/	/	/	C+	C+	/	C	/	C+	C+		C+	/	/	/	C+	/	C+	B	C	C
	2010	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*
Open budget index	32	30	1	13	49	13	50	57	28	38	/	11	53	50	/	/	43	42	55	55	/	/	62	54
Control of corruption	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*
WGI Control of corruption	-0.26	-0.33	-0.49	-0.57	-0.56	-0.68	0.04	0.04	-0.17	-0.26	-0.14	-0.21	-0.74	-0.68	-0.66	-0.62	-1.20	-1.13	-0.13	-0.04	-0.69	-0.62	-0.99	-0.99
Macroec. mngt, DRM	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*
Public ext. debt stocks (% PIB (afr)/(	32%		3%		16%		62%		29%		50%		64%		68%		15%		79%		72%		83%	
Gov. gross debt (%GDP)	51%	55%	11%	10%	77%	80%	71%	80%	54%	60%	44%	44%	28%	29%	36%	40%	10%	12%	34%	33%	23%	24%	37%	37%
Reserve coverage (m. of imports)	10.8		35.9		3.3		6.5		5.1		3.3		4.3		4.2		5.7		3.7		4.0		3.7	
General gov. net lend/borr (%GDP)	-5%	-7%	-0.4%	-2.7%	-9.8%	-10.7%	-6.8%	-8.2%	-6.8%	-7.5%	-3.4%	-4.9%	0%	-1%	-2.9%	-1.5%	11.3%	3.1%	-0.9%	-0.8%	-2.4%	-2.1%	-2.8%	-4.6%
Current Account bal. (%GDP)	-4%	-7%	10.0%	5.9%	-2.6%	-3.1%	-12.0%	-18.1%	-8.1%	-9.6%	-7.4%	-8.0%	-2%	-5%	-10.9%	-10.6%	26.5%	20.3%	-12.8%	-12.0%	-6.0%	-12.6%	-6.3%	-8.2%
Revenue excl grants (% GDP)	30%		42.9%		22.0%		20.5%		33.1%				26%		22.5%		13.6%		25.3%		30.8%		35.9%	

1/ PEFA dimension average

	WCA		West & Central Africa																															
	unweigted AVR		Benin		Burkina F.		Burundi		Cape V.		CAR		Côte d'Iv.		Ghana		Guinea		Liberia		Mali		Maurit.		Niger		Rwanda		Sénégal		Sierra L.		Togo	
Poverty reduction & incl. growth	*1st*	*2nd*	*2003*	*2007*	*2003*	*2009*	*2006*	*/*	*2002*	*2007*	*2003*	*2008*	*2002*	*2008*	*2006*	*/*	*2003*	*2007*	*2007*	*/*	*2006*	*2010*	*2004*	*2008*	*2005*	*2008*	*2006*	*2011*	*2005*	*2011*	*2003*	*2011*	*2006*	*2011*
Poverty headc. ratio ($1.25 a day)	45%	38%	47%	/	57%	45%	81%	/	21%	/	62%	63%	23%	24%	29%	/	56%	43%	84%	/	51%	50%	25%	23%	50%	44%	72%	63%	34%	30%	53%	52%	39%	28%
	1st	*2nd*	*2003*	*2007*	*2003*	*2009*	*2006*	*/*	*2002*	*2007*	*2003*	*2008*	*2002*	*2008*	*2006*	*/*	*2003*	*2007*	*2007*	*/*	*2006*	*2010*	*2004*	*2008*	*2005*	*2008*	*2006*	*2011*	*2005*	*2011*	*2003*	*/*	*2006*	*2011*
Gini coefficient	42	42	39	/	40	40	33	/	51	/	44	56	48	42	43	/	40	39	38	/	39	33	41	40	44	35	53	51	39	40	43	/	34	39
Income share held by lowest 20%	6.1%	6.1%	7.0%	/	7.0%	6.7%	9.0%	/	4.5%	/	5.2%	3.4%	5.0%	5.6%	5.2%	/	6.4%	6.4%	6.4%	/	6.5%	8.0%	6.3%	6.0%	5.9%	8.1%	4.6%	5.2%	6.2%	6.1%	6.1%	/	7.6%	6.0%
	00-11	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*
Real GDP growth (%)	4.8%	6.6%	3.6%	3.8%	5.8%	8.0%	4.2%	4.0%	6.0%	4.3%	3.0%	4.1%	1.9%	9.8%	7.2%	7.0%	2.7%	3.9%	6.9%	8.3%	4.0%	-1.2%	4.5%	6.4%	5.1%	11.2%	8.2%	7.7%	3.9%	3.5%	7.1%	19.8%	3.2%	5.0%
PFM, Transparency 1/	*L-1*	*Latest*	*2007*	*/*	*2007*	*2010*	*2009*	*2012*	*2008*	*/*	*/*	*2010*	*2008*	*/*	*2006*	*2010*	*/*	*/*	*/*	*/*	*2008*	*2011*	*2008*	*/*	*2008*	*2013*	*2008*	*2010*	*/*	*2011*	*2007*	*2010*	*2006*	*2009*
Credibility of the budget	C+	C+	C+	/	B	C+	B	C+	B+	/	/	D+	C+	/	B	C+	/	/	/	/	B	B+	B	/	C	D+	C+	B	/	B	C+	C	D	C
Compr. & Transparency	C+	C+	C	/	B+	B+	C	C+	B	/	/	C	C	/	C+	C+	/	/	/	/	C	B	C	/	C	C	C	B+	/	C	B	B	D+	D+
Policy-based budgeting	C+	B	B	/	B+	B+	C	B+	B	/	/	C	D	/	C+	B+	/	/	/	/	B	B+	B+	/	C+	B	B	B	/	B+	C	C	C+	C
Predictability & control Budget ex;	C	C+	C	/	C	B	D+	C+	B	/	/	C	C	/	C+	C	/	/	/	/	C+	B	C	/	C	C+	C+	B+	/	C+	C	C+	D+	C
Accounting, Recording & Reporting	C	C+	D+	/	C+	B	D+	B	C+	/	/	D+	C	/	C	C+	/	/	/	/	C	C	C	/	D+	C	C	C	/	C	C+	B+	D	D+
External scrutiny and audit	C	C	D+	/	C+	C	D+	D	C	/	/	D	D	/	C+	C	/	/	/	/	C	C	C	/	C	C	C	B	/	D+	C	C	D+	D+
	2010	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*
Open budget index	24	28	/	1	5	23	/	/	/	/	/	/	/	/	54	50	40	43	40	43	35	43	/	/	3	4	11	8	3	10	/	39	/	/
Control of corruption	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*
WGI Control of corruption	-0.57	-0.53	-0.76	-0.67	-0.38	-0.37	-1.06	-1.12	0.78	0.80	-0.84	-0.85	-1.16	-1.10	0.08	0.17	-1.20	-1.17	-0.51	-0.46	-0.68	-0.61	-0.69	-0.57	-0.67	-0.65	0.48	0.45	-0.70	-0.62	-0.76	-0.69	-0.98	-0.99
Macroec. mngt, DRM	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*
Public ext. debt stocks (% PIB (afr)/(	31%	25%	17%	18%	23%	25%	20%	20%	65%	78%	22%	26%	41%	25%	19%	22%	70%	31%	8%	12%	27%	29%	71%	0%	16%	20%	16%	18%	24%	32%	42%	33%	16%	18%
Gov. gross debt (%GDP)	49%	44%	31%	33%	29%	28%	36%	32%	93%	103%	33%	31%	95%	49%	43%	57%	86%	43%	27%	29%	33%	32%	93%	80%	28%	31%	24%	28%	40%	45%	54%	44%	47%	47%
Reserve coverage (m. of imports)	3.6	3.3	5.2	3.8	3.0	3.1	3.4	3.8	3.2	3.1	3.8	3.6	4.2	3.4	3.0	2.8	2.9	2.4	2.9	2.5	4.3	3.3	/		2.7	3.6	5.1	5.2	3.6	3.9	3.0	2.7	4.4	2.3
General gov. net lend/borr (%GDP)	-3.5%	-3.2%	-1.4%	-0.8%	-2.5%	-3.1%	-4.0%	-1.7%	-7.3%	-7.5%	-2.4%	-0.1%	-5.7%	-3.4%	-4.2%	-11.5%	-1.3%	-3.3%	-5.4%	-0.5%	-3.7%	-1.1%	-1.4%	2.6%	-1.5%	-3.5%	-2.2%	-1.7%	-6.3%	-5.7%	-4.6%	-2.8%	-2.9%	-6.8%
Current Account bal. (%GDP)	-13.3%	-14.3%	-10.0%	-9.8%	-1.1%	-4.7%	-13.7%	-15.6%	-16.0%	-11.0%	-7.6%	-6.2%	12.9%	-1.8%	-9.2%	-12.6%	-20.5%	-34.1%	-34.1%	-36.7%	-6.1%	-3.4%	-7.3%	-25.8%	-24.7%	-17.7%	-7.3%	-10.9%	-7.9%	-9.8%	-52.9%	-20.8%	-7.0%	-7.9%
Revenue excl grants (% GDP)	17.1%	17.7%	17.6%	19.0%	16.5%	16.7%	15.4%	14.8%	22.2%	19.4%	10.8%	11.5%	19.9%	20.2%	17.4%	18.4%	16.8%	20.1%	24.3%	26.3%	17.2%	17.3%			14.3%	16.0%	13.9%	14.7%	20.2%	20.1%	11.6%	11.1%	18.2%	19.2%

1/ PEFA dimension average

	ESA		East and Southern Africa																									
	unweigted AVR		Botswana		Ethiopia		Kenya		Lesotho		Malawi		Mauritius		Mozambiq.		Namibia		Seychelles		South Afr		Tanzania		Uganda		Zambia	
Poverty reduction & incl. growth	*1st*	*2nd*	/	/	*2005*	*2011*	*2005*	/	*2003*	/	*2004*	*2010*	/	/	*2003*	*2008*	*2004*	/	*2000*	*2007*	*2006*	*2009*	*2000*	*2007*	*2006*	*2009*	*2006*	*2010*
Poverty headc. ratio ($1.25 a day)	48%	41%	/	/	39%	31%	43%	/	43%	/	74%	62%	/	/	75%	60%	32%	/	0%	0%	17%	14%	85%	68%	52%	38%	69%	74%
	1st	*2nd*	*2003*	/	*2005*	*2011*	*2005*	/	*2003*	/	*2004*	*2010*	/	/	*2003*	*2008*	*2004*	*2009*	*2000*	*2007*	*2006*	*2009*	*2000*	*2007*	*2006*	*2009*	*2006*	*2010*
Gini coefficient	45	49	/	/	30	34	48	/	53	/	39	44	/	/	47	46	64	/	43	66	67	63	35	38	43	44	55	57
Income share held by lowest 20%	5.9%	5.2%	/	/	9.3%	8.0%	4.8%	/	3.0%	/	7.0%	5.6%	/	/	5.4%	5.2%	3.2%	/	5.7%	3.7%	2.5%	2.7%	7.3%	6.8%	6.1%	5.8%	3.6%	3.6%
	00-11	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*
Real GDP growth (%)	5.6%	4.5%	3.6%	3.8%	9.9%	7.0%	4.7%	4.7%	4.5%	4.0%	5.4%	1.9%	4.0%	3.3%	7.5%	7.5%	5.0%	4.0%	4.0%	2.8%	3.6%	2.5%	6.9%	6.9%	7.0%	2.6%	6.2%	7.3%
PFM, Transparency 1/	*L-1*	*Latest*	*2009*	/	*2007*	*2010*	*2009*	*2012*	*2007*	*2012*	2008	/	*2007*	*2011*	*2008*	*2011*	/	/	*2009*	*2011*	*2008*	/	2006	2010	*2009*	*2012*	*2005*	/
Credibility of the budget	B	B	C+	/	B	B	B+	B	C+	B	B	/	A	B	C+	B	/	/	C+	C+	A	/	B+	C+	C+	C	C	/
Compr. & Transparency	C+	C+	B	/	C+	B	C+	C	C	C	B	/	B	B	C+	B	/	/	C+	B	A	/	C+	C+	C+	C+	C	/
Policy-based budgeting	B	B	B	/	B	B	C+	B	B+	B+	B	/	C+	B	B	B	/	/	C+	B	B	/	B	C+	C+	C+	B	/
Predictability & control Budget ex;	C+	B	C+	/	C+	B	C+	C+	C	C	C+	/	B+	B+	B	B	/	/	C+	B	B+	/	C+	C+	C+	C+	C	/
Accounting, Recording & Reporting	C+	C+	B	/	B	B	C	D+	D	D	C+	/	A	A	C+	C+	/	/	B	C+	B+	/	B	C+	B	B	C+	/
External scrutiny and audit	C	C+	C+	/	C	C	C	C	D+	C	C	/	B	C+	C+	C+	/	/	C	C	B+	/	C	C+	C	C+	B	/
	2010	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*
Open budget index	54	51	51	50	/	/	49	49	/	/	47	52	/	/	28	47	53	55	/	/	92	90	45	47	55	65	63	4
Control of corruption	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*
WGI Control of corruption	-0.15	-0.15	0.98	0.97	-0.73	-0.69	-0.93	-0.87	0.18	0.22	-0.43	-0.36	0.67	0.62	-0.39	-0.41	0.27	0.22	0.29	0.26	0.09	0.03	-0.52	-0.52	-0.90	-0.86	-0.58	-0.51
Macroec. mngt, DRM	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*
Public ext. debt stocks (% PIB (afr)/(	18%	19%	10%	10%	21%	18%	28%	26%	32%	36%	16%	23%	6%	8%	36%	33%	6%	8%	25%	27%	2%	2%	27%	25%	18%	18%	11%	14%
Gov. gross debt (%GDP)	39%	41%	17%	15%	26%	22%	49%	48%	39%	42%	42%	55%	51%	50%	45%	47%	23%	27%	74%	83%	40%	42%	40%	41%	32%	35%	25%	27%
Reserve coverage (m. of imports)	3.9	4.0	13.4	12.4	2.8	1.7	2.9	3.7	3.6	4.0	1.0	1.5	4.0	4.2	3.3	3.5	3.2	2.9	2.3	2.5	4.2	4.2	3.3	3.4	4.0	4.6	3.0	3.5
General gov. net lend/borr (%GDP)	-3.9%	-2.4%	-2.8%	0.3%	-1.6%	-1.2%	-5.1%	-5.3%	-10.5%	5.9%	-5.3%	-4.6%	-3.2%	-1.8%	-4.3%	-3.0%	-6.7%	-4.1%	2.5%	1.9%	-4.0%	-4.8%	-5.0%	-5.0%	-2.2%	-4.5%	-2.2%	-4.5%
Current Account bal. (%GDP)	-8.6%	-9.0%	2.2%	4.9%	0.6%	-5.8%	-9.7%	-9.1%	-22.0%	-14.1%	-5.9%	-3.7%	-12.6%	-10.0%	-25.8%	-26.1%	-1.7%	-1.6%	-22.5%	-22.0%	-3.4%	-6.3%	-13.6%	-15.8%	1.5%	-3.5%	1.5%	-3.5%
Revenue excl grants (% GDP)	25.1%	26.7%	28.8%	29.2%	13.5%	14.2%	23.4%	23.9%	44.8%	59.1%	25.0%	26.0%	20.7%	20.7%	22.2%	23.9%	30.1%	33.6%	35.8%	37.3%	28.1%	27.9%	17.3%	17.8%	15.3%	13.6%	20.9%	19.8%

1/ PEFA dimension average

	Latin America																					
	unweigted AVI		Bolivia		Colombia		Costa Rica		Ecuador		El Salvador		Guatemala		Honduras		Paraguay		Peru		Uruguay	
Poverty reduction & incl. growth	*1st*	*2nd*	*2007*	*2008*	*2009*	*2010*	*2008*	*2009*	*2009*	*2010*	*2008*	*2009*	*2004*	*2006*	*2008*	*2009*	*2009*	*2010*	*2009*	*2010*	*2009*	*2010*
Poverty headc. ratio ($1.25 a day)	10%	8%	13%	16%	10%	8%	2%	3%	6%	5%	5%	9%	24%	14%	21%	18%	8%	7%	6%	5%	0%	0%
	1st	*2nd*	*2007*	*2008*	*2009*	*2010*	*2008*	*2009*	*2009*	*2010*	*2008*	*2009*	*2004*	*2006*	*2008*	*2009*	*2009*	*2010*	*2009*	*2010*	*2009*	*2010*
Gini coefficient	52	52	57	56	57	56	49	51	49	49	47	48	55	56	61	57	51	52	49	48	46	45
Income share held by lowest 20%	3.3%	3.4%	2.6%	2.1%	2.7%	3.0%	4.3%	3.9%	3.9%	4.3%	4.5%	3.7%	2.1%	3.1%	1.5%	2.0%	3.3%	3.3%	3.8%	3.9%	4.7%	4.9%
	00-11	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*
Real GDP growth (%)	4.4%	3.6%	4.6%	5.2%	4.8%	4.0%	4.7%	5.0%	4.8%	5.0%	1.8%	1.6%	3.5%	3.0%	4.2%	3.3%	3.8%	-1.2%	6.7%	6.3%	5.3%	3.8%
PFM, Transparency 1/	*Latest*		*2009*	/	*2009*	/	/	*2010*	/	/	*2009*	/	*2007*	2013	*2011*	2013	*2008*	*2011*	*2009*	/	/	/
Credibility of the budget	B		B	/	B	/	/	B+	/	/	B	/	B	B	B+	B+	B	B	B	/	/	/
Compr. & Transparency	B+		B	/	B+	/	/	A	/	/	B	/	B	B	B	B+	C+	C+	A	/	/	/
Policy-based budgeting	B		C	/	B+	/	/	B+	/	/	B	/	B	B	C+	C+	B	C+	B+	/	/	/
Predictability & control Budget ex;	B		B	/	B	/	/	B	/	/	B+	/	C+	C+	C+	C+	C	C+	B	/	/	/
Accounting, Recording & Reporting	B		C	/	B	/	/	B+	/	/	B+	/	C	C+	B	B	C+	C+	B	/	/	/
External scrutiny and audit	C+		D+	/	C+	/	/	B	/	/	C	/	C	C	D+	C+	C+	C	B	/	/	/
	2010	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*
Open budget index	42	42	13	12	61	58	47	50	31	31	37	43	/	/	/	/	/	/	65	57	/	/
Control of corruption	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*
WGI Control of corruption	-0.25	-0.22	-0.48	-0.46	-0.40	-0.29	0.65	0.59	-0.89	-0.82	-0.22	-0.23	-0.54	-0.52	-0.87	-0.80	-0.77	-0.73	-0.24	-0.20	1.29	1.28
Macroec. mngt, DRM	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*
Public ext. debt stocks (% PIB (afr)/(	30%		28%		24%		26%		25%		53%		36%		28%		26%		26%		32%	
Gov. gross debt (%GDP)	32%	32%	35%	33%	36%	33%	31%	35%	20%	19%	50%	52%	24%	25%	32%	35%	12%	11%	22%	20%	58%	54%
Reserve coverage (m. of imports)	5.7		14.5		4.8		3.9		1.3		2.8		3.7		3.1		4.4		10.2		8.4	
General gov. net lend/borr (%GDP)	-1.8%	-1.9%	0.8%	1.8%	-2.0%	0.2%	-4.3%	-4.6%	-4.1%	-3.8%	-4.1%	-3.8%	-2.8%	-2.4%	-2.8%	-4.3%	0.7%	-1.0%	1.8%	2.0%	-0.9%	-2.6%
Current Account bal. (%GDP)	-3.3%	-3.4%	2.2%	7.5%	-3.0%	-3.4%	-5.3%	-5.3%	-4.6%	-5.1%	-4.6%	-5.1%	-3.6%	-3.5%	-8.5%	-9.9%	-1.1%	-2.0%	-1.9%	-3.6%	-2.8%	-3.4%
Revenue excl grants (% GDP)	20.5%		/		17.2%		24.4%		/		20.4%		11.6%		21.2%		18.1%		20.0%		30.8%	

1/ PEFA dimension average

Carribean																			
unweigted AVR		**Barbados**		**Dominica**		**Dom Rep**		**Grenada**		**Guyana**		**Haiti**		**Jamaica**		**St. Kitts & N**		**Trin & Tob**	
1st	*2nd*	/	/	/	/	*2009*	*2010*	/	/	/	/	/	*2001*	*2002*	*2004*	/	/	/	/
		/	/	/	/	3%	2%	/	/	/	/	/	62%	0%	0%	/	/	/	/
1st	*2nd*	/	/	/	/	*2009*	*2010*	/	/	/	/	/	*2001*	*2002*	*2004*	/	/	/	/
		/	/	/	/	49	47	/	/	/	/	/	59	48	46	/	/	/	/
		/	/	/	/	4.5%	4.7%	/	/	/	/	/	2.4%	4.8%	5.4%	/	/	/	/
00-11	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*
2.3%	1.0%	1.1%	0.0%	1.9%	0.4%	6.0%	3.9%	1.1%	-0.8%	3.3%	3.3%	1.1%	2.8%	0.4%	0.1%	2.1%	-0.9%	3.4%	0.4%
Latest		/	/	/	/	*2010*	*2012*	/	2010	/	/	*2008*	*2012*	*2007*	/	/	/	/	*2008*
C+		/	/	/	/	C+	C+	/	C	/	/	D+	C	B	/	/	/	/	B
C+		/	/	/	/	C+	C+	/	B	/	/	C+	D+	B	/	/	/	/	B+
C+		/	/	/	/	B	B	/	C+	/	/	C	D+	B	/	/	/	/	C+
C		/	/	/	/	C+	C+	/	C+	/	/	C	D+	C	/	/	/	/	C+
C		/	/	/	/	C+	B	/	C+	/	/	D+	D	C	/	/	/	/	C+
C		/	/	/	/	D+	D+	/	C	/	/	D+	C	B	/	/	/	/	C
/	/	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*
/	/	/	/	/	/	14	29	/	/	/	/	/	/	/	/	/	/	33	38
2010	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*
0.0	0.1	1.43	1.76	0.74	0.74	-0.83	-0.79	0.44	0.44	-0.56	-0.60	-1.26	-1.27	-0.38	-0.38	1.04	1.06	-0.36	-0.28
2011	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*
		/		60%		29%		74%		/		11%		99%		/		/	
77%	71%	75%	73%	71%	72%	30%	33%	109%	113%	65%	60%	12%	15%	141%	147%	154%	89%	33%	40%
4.0		/		3.5		2.2		3.3		/		3.5		3.2		8.3		/	
-3.0%	-4.6%	-4.7%	-6.2%	-4.5%	-3.8%	-2.6%	-7.0%	-4.4%	-4.7%	-3.0%	-4.6%	-3.7%	-5.9%	-6.4%	-4.0%	1.9%	-3.6%	0.3%	-1.6%
-9.8%	-8.9%	-8.7%	-5.7%	-12.8%	-13.5%	-7.9%	-7.2%	-23.3%	-23.0%	-13.4%	-13.2%	-4.6%	-4.0%	-12.6%	-11.9%	-15.6%	-13.5%	11.1%	12.1%
		/		/		/		19.3%		/		/		30.2%		34.5%		/	

	Pacific											
	unweigted AVR		**Cook Isl**		**Samoa (W.)**		**Solomon Isl**		**Tonga**		**Vanuatu**	
Poverty reduction & incl. growth	*1st*	*2nd*	/	/	/	/	/	/	/	/	/	/
Poverty headc. ratio ($1.25 a day)	/	/	/	/	/	/	/	/	/	/	/	/
	1st	*2nd*	/	/	/	/	/	/	/	/	/	/
Gini coefficient	/	/	/	/	/	/	/	/	/	/	/	/
Income share held by lowest 20%	/	/	/	/	/	/	/	/	/	/	/	/
	00-11	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*	*00-11*	*2012*
Real GDP growth (%)	3.2%	2.7%	/	/	2.1%	1.2%	6.1%	5.5%	0.3%	1.4%	4.2%	2.7%
PFM, Transparency 1/	*Latest*		/	*2011*	*2006*	*2010*	2008	2012	/	*2010*	*2006*	/
Credibility of the budget	B		/	C+	B	B	B	C	/	B+	A	/
Compr. & Transparency	C+		/	B	B+	C+	C	C+	/	B	C+	/
Policy-based budgeting	C+		/	C	B	C+	C	C+	/	B	C+	/
Predictability & control Budget ex;	C+		/	C+	C+	C	D+	C	/	B	C	/
Accounting, Recording & Reporting	C+		/	C+	C+	C	C	C+	/	C	B	/
External scrutiny and audit	D+		/	D+	D+	D+	C	D+	/	D+	D+	/
	2010	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*	*2010*	*2012*
Open budget index	/	/	/	/	/	/	/	/	/	/	/	/
Control of corruption	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*	*2010*	*2011*
WGI Control of corruption	-0.08	-0.07	/	/	0.13	0.11	-0.46	-0.44	-0.31	-0.29	0.31	0.35
Macroec. mngt, DRM	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*	*2011*	*2012*
Public ext. debt stocks (% PIB (afr)/(	41%		/	/	59%		38%		43%		25%	
Gov. gross debt (%GDP)	/				/	/	22%	18%	/	/	19%	20%
Reserve coverage (m. of imports)	/		/	/	4.6		6.4		/		4.0	
General gov. net lend/borr (%GDP)	-0.6%	-2.0%	/	/	-6.4%	-5.6%	9.0%	-0.6%	-2.7%	-0.2%	-2.2%	-1.6%
Current Account bal. (%GDP)	-5.2%	-6.6%	/	/	-4.5%	-10.0%	-6.0%	-5.8%	-4.0%	-4.2%	-6.3%	-6.6%
Revenue excl grants (% GDP)	/	/	/	/	/	/	/	/	/	/	/	/

1/ PEFA dimension average

Annex 3 – Budget Support/Non-Budget Support Country Group Lists

As used in part III analysis:

EU Budget support country list			Non- budget support EU Cooperation countries		
LIC	**LMIC**	**UMIC**	**LIC**	**LMIC**	**UMIC**
Bangladesh	Armenia	Algeria	Afghanistan	Belize	Angola
Benin	Bhutan	Azerbaijan	Chad	Cameroon	Antigua and Barbuda
Burkina Faso	Bolivia	Botswana	Comoros	Congo, Rep.	Argentina
Burundi	Cape Verde	Colombia	Congo, Dem. Rep.	Djibouti	Belarus
Cambodia	Costa Rica	Cooks I. (no data)	Eritrea	Fiji	Brazil
C.A.R.	Cote d'Ivoire	Dominica	Gambia, The	Kiribati	Chile
Ethiopia	Egypt	Dominican Rep.	Guinea-Bissau	Marshall Islands	Gabon
Guinea	El Salvador	Ecuador	Madagascar	Micronesia, Fed. Sts.	Kazakhstan
Haiti	Georgia	Grenada	Myanmar	Mongolia	Lebanon
Kyrgyz Rep.	Ghana	Jamaica	Somalia	Nicaragua	Malaysia
Liberia	Guatemala	Jordan	Zimbabwe	Nigeria	Maldives
Malawi	Guyana	Mauritius		Papua New Guinea	Mexico
Mali	Honduras	Namibia		Sao Tome and Principe	Palau
Mauritania	Indonesia	Peru		South Sudan	Panama
Mozambique	Kenya	Seychelles		Sri Lanka	St. Lucia
Nepal	Lao PDR	South Africa		Sudan	St. Vincent and the Grenadines
Niger	Lesotho	Tunisia		Swaziland	Suriname
Rwanda	Moldova	Uruguay		Syrian Arab Republic	Thailand
Sierra Leone	Morocco			Timor-Leste	Turkmenistan
Tajikistan	Pakistan			Uzbekistan	Venezuela, RB
Tanzania	Paraguay			Yemen, Rep.	
Togo	Philippines				
Uganda	Samoa				
	Senegal				
	Solomon Isl.				
	Tonga				
	Ukraine				
	Vanuatu				
	Vietnam				
	Zambia				